

Hands That Talk

Northern Ireland · Charity number 100158

Details

Status	Received
Registered	2014-06-03
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	116 Main Street Dungiven Bt47 4lg BT47 4LG
Phone	028 77742776
Email	info@handsthattalk.co.uk
Website	www.handsthattalk.co.uk

Activities

Purposes: The objects of the Company shall be: a) The advancement of education of those with deafness and hearing loss and of the general public to improve communication capacity and opportunities and to decrease isolation b) The advancement of health and well-being of those with deafness and hearing loss c) The advancement of citizenship and promotion of community development for and between those with deafness and hearing loss and the hearing community d) The advancement of the arts, culture and heritage and encouragement of participation in such activities for those with deafness and hearing loss e) The advancement of human rights for those with deafness and hearing loss and the promotion of equality, diversity and integration with the hearing community f) The relief of those in need by reason of the deaf or hearing loss disability g) Any other charitable purpose which provides or assists in providing facilities in the interests of social welfare with the objective of improving the conditions of life for those with deafness and hearing loss in the area of benefit.

What the charity does: The advancement of education, The advancement of health or the saving of lives, The advancement of citizenship or community development, The advancement of the arts, culture, heritage or science, The advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage, Other charitable purposes

How the charity works: Advice/advocacy/information, Community enterprise, Counselling/support, Cultural, Disability, Education/training, Environment/sustainable development/conservation, Human rights/equality, Research/evaluation, Rural development, Sport/recreation, Volunteer development

Who the charity helps: Adult training, General public, Language community, Sensory disabilities, Specific areas of deprivation

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£130,368	£152,649	£0	6

Trustees

Name	Role	Appointed
Laura Lyttle		
Miss Avril Scott		
Mr Martin Heaney		
Mrs Caroline Doherty		
Mrs Mary Mccloskey		
Ms Margaret Logue		
Roisin Mccormack		

Hands That Talk

Northern Ireland - Charity number 100158

Accounts

COMPANY REGISTRATION NUMBER: NI047688
CHARITY REGISTRATION NUMBER: NIC100158

Hands That Talk
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2025

PFS ACCOUNTANTS AND AUDITORS LTD

Chartered Certified Accountants
122 Main Street
Dungiven
Co Derry
BT47 4LG

Hands That Talk

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	5
Statement of financial activities (including income and expenditure account)	6
Statement of financial position	7
Notes to the financial statements	8

Hands That Talk

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name Hands That Talk

Charity registration number NIC100158

Company registration number NI047688

Principal office and registered office 116 Main Street
Dungiven
BT47 4LG
Co Derry

The trustees

Laura Lyttle	(Appointed 4 April 2025)
Roisin McCormack	(Appointed 4 April 2025)
Avril Scott	
Caroline Doherty	
Joshua Kavanagh	(Appointed 4 April 2025)
Margaret Logue	
Martin Heaney	
Mary McCloskey	

Independent examiner PFS Accountants and Auditors Ltd
122 Main Street
Dungiven
Co Derry
BT47 4LG

Hands That Talk

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Structure, governance and management

Governing document

The charitable company is controlled by its governing documents, the Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Governance of the Organisation

During the year under review the trustees met 5 times. Trustees are nominated and appointed by members present at the Annual General Meeting or co-opted by the trustees at any time, and hold office until the next AGM when they are eligible for re-election. At all times, whether by way of AGM or co-option members must give due regard to the overall make-up of the Board in terms of balance between deaf and hearing members, community and gender balance.

Risk management

The trustees have assessed the major risks, to which the charitable company is exposed, in particular those related to the operations and finances of the charitable company. The trustees are satisfied that systems are in place to mitigate any exposure to major risks.

PUBLIC BENEFIT STATEMENT

The trustees have complied with the duty to have due regard to the Charity Commission for Northern Ireland's statutory guidance on the Public Benefit requirement, issued under the Charities Act (NI) 2008.

Objectives and activities

Objectives

The principal objective of the charitable company is to improve the quality of life for the Deaf community by providing social, educational and recreational activities.

Included in this are the following:

(1) The advancement of education of those with deafness and hearing loss and of the general public to improve communication capacity and opportunities and to decrease isolation; (2) The advancement of health, mental health and well-being of those with deafness and hearing loss; (3) The advancement of citizenship and promotion of community development for and between those with deafness and hearing loss and the hearing community; (4) The advancement of the arts, culture and heritage and encouragement of participation in such activities for those with deafness and hearing loss; (5) The advancement of human rights for those with deafness and hearing loss and the promotion of equality, diversity and integration with the hearing community; (6) The relief of those in need by reason of their deaf or hearing loss disability; and (7) Any other charitable purpose which provides or assists in providing facilities in the interest of social welfare with the objective of improving the conditions of life for those with deafness and hearing loss in the area of benefit.

Vision:

Hands That Talk's vision is to engender pride in the Deaf community and its culture and language.

Mission:

Hands That Talk's mission is to promote a greater interest in and awareness of the Deaf community and create opportunities for further integration of the Deaf, hard of hearing and hearing communities.

Hands That Talk

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Achievements and performance

The principal activities of Hands That Talk can be defined in the following areas:

Supporting Deaf and Hard of Hearing People

During the financial year Hands That Talk secured funding from Causeway Coast and Glens Borough Council, Department for Communities, Dungiven Parish, Dunmore Community Benefit Fund, Evishgaran and Craiggore Community Benefit Fund, Halifax Foundation for Northern Ireland, SSE Electric, Rural Arts. With this financial support we, delivered programmes, and undertook activities designed to reduce social isolation and promote inclusion for the Deaf Community. A key part of the service offered by Hands That Talk is supporting our members. By offering this support, we identified a need for classes to be facilitated in sign language, where possible.

Social Activities

A key activity of Hands That Talk is supporting, developing, and delivering social activities that allow not only the Deaf community to come together, but also promote integration between the Deaf, hard of hearing and hearing communities.

We worked hard to attract members back into the centre and our social club meet regularly on Friday nights. This year some of the group activities included - bowls, crafts, sewing club, information sessions and an upholstery class. We will keep adapting to the changing needs of our members as we continue to grow.

Education and Outreach

We delivered 10 hour Basic BSL classes over five weeks for Dungiven Community. We also delivered a L4 BSL Fast Track. Coffee catch ups continue to be popular, and the venue varies to allow people to attend local to where they live. The living positive programme, which was funded by DFC, SSE & Dungiven parish was very successful. We delivered information sessions followed by lunch then a craft class for Deaf users in Dungiven, Derry, Strabane, Limavady and Coleraine.

All information and craft classes were all facilitated in sign language.

Interpreting

Hands That Talk's role in providing language interpreters to support Deaf people changed this year due to the Dept of Health decision to contract one province wide organisation to handle all Healthcare appointments. This contract was given to Sign Language Interactions and this had a significant impact on our Income. From 01/04/2023 Hands That Talk will be a booking agent for Sign Language Interactions for the next 3 years. We still handle bookings for parent-teacher meetings, accessing services and attending events.

Social Economy

Hands That Talk's charity shop in our premises on Main Street, Dungiven and our furniture shop generates income to support our work with the Deaf Community and hard of hearing people. We encourage people to volunteer in the shop and in the office on a regular basis.

The charity continues to offer courses in upcycling furniture. Longer term we plan to use these skills to help the circular economy and the sustainability of the charity.

Hands That Talk

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

We delivered 4 repair cafes, where people brought along broken items to get fixed.

Future Plans - 2025-2026

Hands That Talk plan to work in partnership, where possible, with other the Ni Assembly, Community Groups; also, to share space and resources. We look forward to these developments. Especially the upcoming Sign language Bill of Northern Ireland.

Financial review

The financial statements deal with all the income and expenditure of the charitable company, as well as its financial position at the year end. The results for the year and the financial position were considered satisfactory by the trustees.

At 31 March 2025, total charitable company funds were £362,570 (2024: £384,851), an decrease of £22,281. Restricted reserves was £165,916 (2024: £(184,920)), with a deficit of £22,281 (2024: £34,711). Unrestricted reserves at 31 March 2025 were £196,654 (2024: £199,931),

All monies received supported key objectives of the charitable company, funding charitable activity costs and support costs, as well as capital expenditure.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 16 October 2025 and signed on behalf of the board of trustees by:



Avril Scott
Trustee

Hands That Talk

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Hands That Talk

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of Hands That Talk ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

PFS Accountants and Auditors Ltd
Independent Examiner

122 Main Street
Dungiven
Co Derry
BT47 4LG

16 October 2025

Hands That Talk

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

		2025		2024	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	3,280	82,679	85,959	89,816
Charitable activities	6	23,580	–	23,580	31,149
Other trading activities	7	16,965	–	16,965	15,062
Investment income	8	3,864	–	3,864	24
Total income		<u>47,689</u>	<u>82,679</u>	<u>130,368</u>	<u>136,051</u>
Expenditure					
Expenditure on charitable activities	9,10	50,966	101,683	152,649	170,762
Total expenditure		<u>50,966</u>	<u>101,683</u>	<u>152,649</u>	<u>170,762</u>
Net expenditure and net movement in funds		<u>(3,277)</u>	<u>(19,004)</u>	<u>(22,281)</u>	<u>(34,711)</u>
Reconciliation of funds					
Total funds brought forward		<u>199,931</u>	<u>184,920</u>	<u>384,851</u>	<u>419,564</u>
Total funds carried forward		<u>196,654</u>	<u>165,916</u>	<u>362,570</u>	<u>384,851</u>

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

The notes on pages 8 to 16 form part of these financial statements.

Hands That Talk

Company Limited by Guarantee

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	15	223,596	237,796
Current assets			
Stocks	16	7,176	2,091
Debtors	17	9,092	5,502
Cash at bank and in hand		130,447	141,188
		<u>146,715</u>	<u>148,781</u>
Creditors: amounts falling due within one year	18	<u>7,741</u>	<u>1,726</u>
Net current assets		<u>138,974</u>	<u>147,055</u>
Total assets less current liabilities		<u>362,570</u>	<u>384,851</u>
Net assets		<u>362,570</u>	<u>384,851</u>
Funds of the charity			
Restricted funds		165,916	184,920
Unrestricted funds		193,654	196,931
Unrestricted funds – designated		<u>3,000</u>	<u>3,000</u>
Total charity funds	19	<u>362,570</u>	<u>384,851</u>

For the year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 16 October 2025, and are signed on behalf of the board by:



Avril Scott
Trustee

The notes on pages 8 to 16 form part of these financial statements.

Hands That Talk

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 116 Main Street, Dungiven, BT47 4LG, Co Derry.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Hands That Talk

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

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

Hands That Talk

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	4% straight line
Fixtures and fittings	-	33% reducing balance
Office equipment	-	33% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Hands That Talk

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The company is limited by guarantee incorporated in the United Kingdom and registered in Northern Ireland. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charitable company.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Gifts			
Gifts	1,780	–	1,780

Hands That Talk

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Grants			
Department for the Communities	–	46,503	46,503
Halifax Foundation	–	5,000	5,000
Causeway Coast & Glens	–	4,375	4,375
Dungiven Parish	1,500	–	1,500
SSE	–	500	500
Access to work	–	19,200	19,200
Arts Council	–	7,101	7,101
	<u>3,280</u>	<u>82,679</u>	<u>85,959</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Gifts			
Gifts	5,255	–	5,255
Grants			
The Community Foundation	–	4,000	4,000
Department for the Communities	–	40,032	40,032
Halifax Foundation	–	10,000	10,000
Causeway Coast & Glens	–	2,625	2,625
Dungiven Parish	1,000	–	1,000
SSE	–	3,000	3,000
Access to work	–	23,904	23,904
	<u>6,255</u>	<u>83,561</u>	<u>89,816</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Interpreting	22,750	22,750	26,422	26,422
Course fees	–	–	2,157	2,157
Exam fees	–	–	197	197
BSL resources	530	530	1,754	1,754
Social club	300	300	619	619
	<u>23,580</u>	<u>23,580</u>	<u>31,149</u>	<u>31,149</u>

Hands That Talk

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

7. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Shop income	11,385	11,385	11,411	11,411
Room Hire	5,520	5,520	3,651	3,651
Sewing group	60	60	–	–
	<u>16,965</u>	<u>16,965</u>	<u>15,062</u>	<u>15,062</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	<u>3,864</u>	<u>3,864</u>	<u>24</u>	<u>24</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Charitable activities	50,966	101,683	152,649
	<u>50,966</u>	<u>101,683</u>	<u>152,649</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Charitable activities	81,567	89,195	170,762
	<u>81,567</u>	<u>89,195</u>	<u>170,762</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Charitable activities	113,104	39,545	152,649	170,762
	<u>113,104</u>	<u>39,545</u>	<u>152,649</u>	<u>170,762</u>

Hands That Talk

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

11. Net expenditure

Net expenditure is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	<u>14,200</u>	<u>14,639</u>

12. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,680</u>	<u>1,725</u>

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	72,146	69,005
Social security costs	<u>1,079</u>	<u>1,582</u>
	<u>73,225</u>	<u>70,587</u>

The average head count of employees during the year was 5 (2024: 7).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

14. Trustee remuneration and expenses

No trustees received remuneration during the year ended 31 March 2025.

15. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 April 2024 and 31 March 2025	<u>327,987</u>	<u>8,977</u>	<u>10,448</u>	<u>347,412</u>
Depreciation				
At 1 April 2024	93,136	7,605	8,875	109,616
Charge for the year	13,007	669	524	14,200
At 31 March 2025	<u>106,143</u>	<u>8,274</u>	<u>9,399</u>	<u>123,816</u>
Carrying amount				
At 31 March 2025	<u>221,844</u>	<u>703</u>	<u>1,049</u>	<u>223,596</u>
At 31 March 2024	<u>234,851</u>	<u>1,372</u>	<u>1,573</u>	<u>237,796</u>

Hands That Talk

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

16. Stocks

	2025	2024
	£	£
Goods for resale	<u>7,176</u>	<u>2,091</u>

17. Debtors

	2025	2024
	£	£
Trade debtors	3,348	2,912
Other debtors	<u>5,744</u>	<u>2,590</u>
	<u>9,092</u>	<u>5,502</u>

18. Creditors: amounts falling due within one year

	2025	2024
	£	£
Bank loans and overdrafts	–	5
Trade creditors	5,229	–
Accruals and deferred income	1,680	–
Social security and other taxes	384	549
Other creditors	<u>448</u>	<u>1,172</u>
	<u>7,741</u>	<u>1,726</u>

19. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
General funds	196,931	47,689	(50,966)	193,654
Designated Fund	<u>3,000</u>	–	–	<u>3,000</u>
	<u>199,931</u>	<u>47,689</u>	<u>(50,966)</u>	<u>196,654</u>

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
General funds	226,008	52,490	(81,567)	196,931
Designated Fund	<u>3,000</u>	–	–	<u>3,000</u>
	<u>229,008</u>	<u>52,490</u>	<u>(81,567)</u>	<u>199,931</u>

Hands That Talk

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

19. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
Restricted Fund	<u>184,920</u>	<u>82,679</u>	<u>(101,683)</u>	<u>165,916</u>

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
Restricted Fund	<u>190,554</u>	<u>83,561</u>	<u>(89,195)</u>	<u>184,920</u>

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	73,948	149,648	223,596
Current assets	130,447	16,268	146,715
Creditors less than 1 year	<u>(7,741)</u>	<u>—</u>	<u>(7,741)</u>
Net assets	<u>196,654</u>	<u>165,916</u>	<u>362,570</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	79,358	158,438	237,796
Current assets	127,028	21,754	148,781
Creditors less than 1 year	<u>(1,726)</u>	<u>—</u>	<u>(1,726)</u>
Net assets	<u>204,660</u>	<u>180,192</u>	<u>384,852</u>

Hands That Talk

Northern Ireland - Charity number 100158

Accounts

COMPANY REGISTRATION NUMBER: NI047688
CHARITY REGISTRATION NUMBER: NIC100158

Hands That Talk
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2024

PFS ACCOUNTANTS AND AUDITORS LTD
Chartered Certified Accountants
122 Main Street
Dungiven
Co Derry
BT47 4LG

Hands That Talk
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2024

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	5
Statement of financial activities (including income and expenditure account)	6
Statement of financial position	7
Notes to the financial statements	8

Hands That Talk

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name Hands That Talk
Charity registration number NIC100158
Company registration number NI047688
Principal office and registered office 116 Main Street
Dungiven
BT47 4LG
Co Derry

The trustees

Naomi Brown	(Resigned 15 September 2023)
Colleen Agnew	(Resigned 6 June 2024)
Avril Scott	
Caroline Doherty	
Roisin Farren	(Resigned 15 September 2023)
Debbie Hutchinson	(Resigned 12 August 2023)
Joshua Kavanagh	(Resigned 29 January 2024)
Luke Keogh	(Resigned 5 October 2023)
Margaret Logue	
Martin Heaney	
Mary McCloskey	

Company secretary Stephen McWhinney

Independent examiner PFS Accountants and Auditors Ltd
122 Main Street
Dungiven
Co Derry
BT47 4LG

Hands That Talk

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Structure, governance and management

Governing document

The charitable company is controlled by its governing documents, the Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Governance of the Organisation

During the year under review the trustees met 5 times. Trustees are nominated and appointed by members present at the Annual General Meeting or co-opted by the trustees at any time, and hold office until the next AGM when they are eligible for re-election. At all times, whether by way of AGM or co-option members must give due regard to the overall make-up of the Board in terms of balance between deaf and hearing members, community and gender balance.

Risk management

The trustees have assessed the major risks, to which the charitable company is exposed, in particular those related to the operations and finances of the charitable company. The trustees are satisfied that systems are in place to mitigate any exposure to major risks.

PUBLIC BENEFIT STATEMENT

The trustees have complied with the duty to have due regard to the Charity Commission for Northern Ireland's statutory guidance on the Public Benefit requirement, issued under the Charities Act (NI) 2008.

Objectives and activities

Objectives

The principal objective of the charitable company is to improve the quality of life for the Deaf community by providing social, educational and recreational activities.

Included in this are the following:

(1) The advancement of education of those with deafness and hearing loss and of the general public to improve communication capacity and opportunities and to decrease isolation; (2) The advancement of health, mental health and well-being of those with deafness and hearing loss; (3) The advancement of citizenship and promotion of community development for and between those with deafness and hearing loss and the hearing community; (4) The advancement of the arts, culture and heritage and encouragement of participation in such activities for those with deafness and hearing loss; (5) The advancement of human rights for those with deafness and hearing loss and the promotion of equality, diversity and integration with the hearing community; (6) The relief of those in need by reason of their deaf or hearing loss disability; and (7) Any other charitable purpose which provides or assists in providing facilities in the interest of social welfare with the objective of improving the conditions of life for those with deafness and hearing loss in the area of benefit.

Vision:

Hands That Talk's vision is to engender pride in the Deaf community and its culture and language.

Mission:

Hands That Talk's mission is to promote a greater interest in and awareness of the Deaf community and create opportunities for further integration of the Deaf, hard of hearing and hearing communities.

Hands That Talk

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Achievements and performance

The principal activities of Hands That Talk can be defined in the following areas:

Supporting Deaf and Hard of Hearing People

During the financial year Hands That Talk secured funding from Causeway Coast and Glens Borough Council, Department for Communities, Dungiven Parish, Dunmore Community Benefit Fund, Evishgaran and Craiggore Community Benefit Fund, Halifax Foundation for Northern Ireland, Anta's Motorcyclist and Screwfix. With this financial support we upgraded our furniture shop, delivered programmes, and undertook activities designed to reduce social isolation and promote inclusion for the Deaf Community. A key part of the service offered by Hands That Talk is supporting our members. By offering this support, we identified a need for classes to be facilitated in sign language, where possible.

Social Activities

A key activity of Hands That Talk is supporting, developing, and delivering social activities that allow not only the Deaf community to come together, but also promote integration between the Deaf, hard of hearing and hearing communities.

We worked hard to attract members back into the centre and our social club meet regularly on Friday nights. This year some of the group activities included - bowls, crafts, sewing club, information sessions and an upholstery class. We will keep adapting to the changing needs of our members as we continue to grow.

Education and Outreach

We delivered 10 hour Basic BSL classes over five weeks with three organisations Sea Coast Dippers, Craft Collective & Dungiven Community. We also delivered a L1 BSL Fast Track and L3 BSL Fast Track course. Coffee catch ups continue to be popular, and the venue varies to allow people to attend local to where they live.

Upcycling furniture, reading and luncheon club, mental wellbeing, were all facilitated in sign language.

Interpreting

Hands That Talk's role in providing language interpreters to support Deaf people changed this year due to the Dept of Health decision to contract one province wide organisation to handle all Healthcare appointments. This contract was given to Sign Language Interactions and this had a significant impact on our Income. From 01/04/2023 Hands That Talk will be a booking agent for Sign Language Interactions for the next 3 years. We still handle bookings for parent-teacher meetings, accessing services and attending events.

Social Economy

Hands That Talk's charity shop in our premises on Main Street, Dungiven and our furniture shop generates income to support our work with the Deaf Community and hard of hearing people. We encourage people to volunteer in the shop and in the office on a regular basis.

The charity continues to offer courses in upcycling furniture. Longer term we plan to use these skills to help the circular economy and the sustainability of the charity.

Hands That Talk

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Future Plans - 2024-2025

Hands That Talk plan to work in partnership, where possible, with other the Ni Assembly, Community Groups; also, to share space and resources. We look forward to these developments. Especially the upcoming Sign language Bill of Northern Ireland.

Financial review

The financial statements deal with all the income and expenditure of the charitable company, as well as its financial position at the year end. The results for the year and the financial position were considered satisfactory by the trustees.


At 31 March 2024, total charitable company funds were £384,851.

All monies received supported key objectives of the charitable company, funding charitable activity costs and support costs, as well as capital expenditure.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 20 February 2025 and signed on behalf of the board of trustees by:



Avril Scott
Trustee



Stephen McWhinney
Charity Secretary

Hands That Talk

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Hands That Talk

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of Hands That Talk ('the charity') for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



PFS Accountants and Auditors Ltd
Independent Examiner

122 Main Street
Dungiven
Co Derry
BT47 4LG

20 February 2025

Hands That Talk

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

		Unrestricted funds £	2024 Restricted funds £	Total funds £	2023 Total funds £
Income and endowments	Note				
Donations and legacies	5	6,255	83,561	65,912	75,325
Charitable activities	6	31,149	—	55,053	155,575
Other trading activities	7	15,062	—	15,062	15,906
Investment income	8	24	—	24	10
Total income		<u>52,490</u>	<u>83,561</u>	<u>136,051</u>	<u>246,816</u>
Expenditure					
Expenditure on charitable activities	9,10	81,567	89,195	170,762	232,020
Total expenditure		<u>81,567</u>	<u>89,195</u>	<u>170,762</u>	<u>232,020</u>
Net (expenditure)/income and net movement in funds		<u>(29,077)</u>	<u>(5,634)</u>	<u>(34,711)</u>	<u>14,796</u>
Reconciliation of funds					
Total funds brought forward		229,008	190,554	419,564	404,767
Total funds carried forward		<u>199,931</u>	<u>184,920</u>	<u>384,851</u>	<u>419,564</u>

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

The notes on pages 8 to 17 form part of these financial statements.

Hands That Talk
Company Limited by Guarantee
Statement of Financial Position
31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	15	237,796	252,433
Current assets			
Stocks	16	2,091	5,843
Debtors	17	5,502	24,123
Cash at bank and in hand		141,188	142,151
		148,781	172,117
Creditors: amounts falling due within one year	18	1,726	4,986
Net current assets		147,055	167,131
Total assets less current liabilities		384,851	419,564
Net assets		384,851	419,564
Funds of the charity			
Restricted funds		184,920	190,555
Unrestricted funds		196,931	226,009
Unrestricted funds – designated		3,000	3,000
Total charity funds	20	384,851	419,564

For the year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 20 February 2025, and are signed on behalf of the board by:



Avril Scott
Trustee

The notes on pages 8 to 17 form part of these financial statements.

Hands That Talk

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 116 Main Street, Dungiven, BT47 4LG, Co Derry.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Hands That Talk

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

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

Hands That Talk

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	4% straight line
Fixtures and fittings	-	33% reducing balance
Office equipment	-	33% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Hands That Talk

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The company is limited by guarantee incorporated in the United Kingdom and registered in Northern Ireland. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charitable company.

Hands That Talk

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Gifts			
Gifts	5,255	–	5,255
Grants			
The Community Foundation	–	4,000	4,000
Department for the Communities	–	40,032	40,032
Halifax Foundation	–	10,000	10,000
Causeway Coast & Glens	–	2,625	2,625
Dungiven Parish	1,000	–	1,000
SSE	–	3,000	3,000
Access to work	–	23,904	23,904
	<u>6,255</u>	<u>83,561</u>	<u>89,816</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Gifts			
Gifts	3,165	–	3,165
Grants			
Work experience grant	250	–	250
Allied Irish Bank	5,000	–	5,000
The Community Foundation	2,500	–	2,500
The Screwfix Foundation	–	5,000	5,000
Department for the Communities	28,540	6,870	35,410
Halifax Foundation	500	20,000	20,500
Causeway Coast & Glens	–	3,500	3,500
	<u>39,955</u>	<u>35,370</u>	<u>75,325</u>

Hands That Talk

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Interpreting	26,422	–	26,422
Course fees	2,157	–	2,157
Exam fees	197	–	197
BSL resources	1,754	–	1,754
Social club	619	–	619
	<u>31,149</u>	<u>–</u>	<u>31,149</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
The Community Foundation	–	5,000	5,000
Department for communities	–	26,808	26,808
Causeway Coast and Glens	–	500	500
Interpreting	116,011	–	116,011
Course fees	1,257	–	1,257
Exam fees	1,317	–	1,317
BSL resources	2,520	–	2,520
Social club	–	1,509	1,509
Sewing Group	–	653	653
	<u>121,105</u>	<u>34,470</u>	<u>155,575</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Shop income	11,411	11,411	9,883	9,883
Gift Aid	–	–	1,111	1,111
Room Hire	3,651	3,651	4,912	4,912
	<u>15,062</u>	<u>15,062</u>	<u>15,906</u>	<u>15,906</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	24	24	10	10

Hands That Talk

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Charitable activities	81,567	89,195	170,762
	<u>81,567</u>	<u>89,195</u>	<u>170,762</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Charitable activities	91,831	59,551	151,382
Support costs	80,638	—	80,638
	<u>172,469</u>	<u>59,551</u>	<u>232,020</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2024 £	Total fund 2023 £
Charitable activities	170,762	170,762	151,382
Support costs	—	—	80,638
	<u>170,762</u>	<u>170,762</u>	<u>232,020</u>

11. Net (expenditure)/income

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

	2024 £	2023 £
Depreciation of tangible fixed assets	14,639	27,858

12. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	1,725	1,765

Hands That Talk

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	69,005	69,832
Social security costs	-	-
Employer contributions to pension plans	1,582	2,674
	<u>70,587</u>	<u>72,506</u>

The average head count of employees during the year was 7 (2023: 7).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

14. Trustee remuneration and expenses

During the year ended 31 March 2024 Stephen McWhinney a trustee received £6,717 in wages.

15. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 April 2023 and 31 March 2024	<u>327,987</u>	<u>8,977</u>	<u>10,448</u>	<u>347,412</u>
Depreciation				
At 1 April 2023	80,128	6,760	8,089	94,977
Charge for the year	13,008	845	786	14,639
At 31 March 2024	<u>93,136</u>	<u>7,605</u>	<u>8,875</u>	<u>109,616</u>
Carrying amount				
At 31 March 2024	<u>234,851</u>	<u>1,372</u>	<u>1,573</u>	<u>237,796</u>
At 31 March 2023	<u>247,859</u>	<u>2,217</u>	<u>2,359</u>	<u>252,433</u>

16. Stocks

	2024	2023
	£	£
Goods for resale	<u>2,091</u>	<u>5,843</u>

17. Debtors

	2024	2023
	£	£
Trade debtors	2,912	14,183
Other debtors	<u>2,590</u>	<u>9,940</u>
	<u>5,502</u>	<u>24,123</u>

Hands That Talk

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

18. Creditors: amounts falling due within one year

	2024	2023
	£	£
Bank loans and overdrafts	5	–
Trade creditors	–	202
Accruals and deferred income	–	4,642
Social security and other taxes	549	–
Other creditors	<u>1,172</u>	<u>145</u>
	<u>1,726</u>	<u>4,989</u>

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,582 (2023: £2,674).

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023	Income £	Expenditure £	At 31 March 2024
General funds	£ 226,008	52,490	(81,567)	£ 196,931
Designated Fund	3,000	–	–	3,000
	<u>229,008</u>	<u>52,490</u>	<u>(81,567)</u>	<u>199,931</u>

	At 1 April 2022	Income £	Expenditure £	Transfer of funds	At 31 March 2023
General funds	£ 165,356	176,976	(180,920)	£ 51,100	£ 226,009
Designated Fund	54,100	–	–	(51,100)	3,000
	<u>219,456</u>	<u>176,976</u>	<u>(180,920)</u>	<u>-</u>	<u>229,009</u>

Hands That Talk

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

20. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
Restricted Fund	<u>190,554</u>	<u>83,561</u>	<u>(89,195)</u>	<u>184,920</u>

	At 1 April 2022	Movement	At 31 March 2023
	£	£	£
Restricted Fund	<u>185,311</u>	<u>5,244</u>	<u>190,555</u>

21. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Tangible fixed assets	79,358	158,438	237,796
Current assets	127,028	21,754	148,781
Creditors less than 1 year	<u>(1,726)</u>	<u>—</u>	<u>(1,726)</u>
Net assets	<u>204,660</u>	<u>180,192</u>	<u>384,852</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Tangible fixed assets	85,206	167,227	252,433
Current assets	147,789	24,328	172,117
Creditors less than 1 year	<u>(3,986)</u>	<u>(1,000)</u>	<u>(4,986)</u>
Net assets	<u>229,009</u>	<u>190,555</u>	<u>419,564</u>

Hands That Talk

Northern Ireland - Charity number 100158

Annual report

COMPANY REGISTRATION NUMBER: NI047688
CHARITY REGISTRATION NUMBER: NIC100158

Hands That Talk
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2024

PFS ACCOUNTANTS AND AUDITORS LTD

Chartered Certified Accountants
122 Main Street
Dungiven
Co Derry
BT47 4LG

Hands That Talk
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2024

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	5
Statement of financial activities (including income and expenditure account)	6
Statement of financial position	7
Notes to the financial statements	8

Hands That Talk

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name Hands That Talk
Charity registration number NIC100158
Company registration number NI047688
Principal office and registered office 116 Main Street
Dungiven
BT47 4LG
Co Derry

The trustees

Naomi Brown	(Resigned 15 September 2023)
Colleen Agnew	(Resigned 6 June 2024)
Avril Scott	
Caroline Doherty	
Roisin Farren	(Resigned 15 September 2023)
Debbie Hutchinson	(Resigned 12 August 2023)
Joshua Kavanagh	(Resigned 29 January 2024)
Luke Keogh	(Resigned 5 October 2023)
Margaret Logue	
Martin Heaney	
Mary McCloskey	

Company secretary Stephen McWhinney

Independent examiner PFS Accountants and Auditors Ltd
122 Main Street
Dungiven
Co Derry
BT47 4LG

Hands That Talk

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Structure, governance and management

Governing document

The charitable company is controlled by its governing documents, the Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Governance of the Organisation

During the year under review the trustees met 5 times. Trustees are nominated and appointed by members present at the Annual General Meeting or co-opted by the trustees at any time, and hold office until the next AGM when they are eligible for re-election. At all times, whether by way of AGM or co-option members must give due regard to the overall make-up of the Board in terms of balance between deaf and hearing members, community and gender balance.

Risk management

The trustees have assessed the major risks, to which the charitable company is exposed, in particular those related to the operations and finances of the charitable company. The trustees are satisfied that systems are in place to mitigate any exposure to major risks.

PUBLIC BENEFIT STATEMENT

The trustees have complied with the duty to have due regard to the Charity Commission for Northern Ireland's statutory guidance on the Public Benefit requirement, issued under the Charities Act (NI) 2008.

Objectives and activities

Objectives

The principal objective of the charitable company is to improve the quality of life for the Deaf community by providing social, educational and recreational activities.

Included in this are the following:

(1) The advancement of education of those with deafness and hearing loss and of the general public to improve communication capacity and opportunities and to decrease isolation; (2) The advancement of health, mental health and well-being of those with deafness and hearing loss; (3) The advancement of citizenship and promotion of community development for and between those with deafness and hearing loss and the hearing community; (4) The advancement of the arts, culture and heritage and encouragement of participation in such activities for those with deafness and hearing loss; (5) The advancement of human rights for those with deafness and hearing loss and the promotion of equality, diversity and integration with the hearing community; (6) The relief of those in need by reason of their deaf or hearing loss disability; and (7) Any other charitable purpose which provides or assists in providing facilities in the interest of social welfare with the objective of improving the conditions of life for those with deafness and hearing loss in the area of benefit.

Vision:

Hands That Talk's vision is to engender pride in the Deaf community and its culture and language.

Mission:

Hands That Talk's mission is to promote a greater interest in and awareness of the Deaf community and create opportunities for further integration of the Deaf, hard of hearing and hearing communities.

Hands That Talk

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Achievements and performance

The principal activities of Hands That Talk can be defined in the following areas:

Supporting Deaf and Hard of Hearing People

During the financial year Hands That Talk secured funding from Causeway Coast and Glens Borough Council, Department for Communities, Dungiven Parish, Dunmore Community Benefit Fund, Evishgaran and Craiggore Community Benefit Fund, Halifax Foundation for Northern Ireland, Anta's Motorcyclist and Screwfix. With this financial support we upgraded our furniture shop, delivered programmes, and undertook activities designed to reduce social isolation and promote inclusion for the Deaf Community. A key part of the service offered by Hands That Talk is supporting our members. By offering this support, we identified a need for classes to be facilitated in sign language, where possible.

Social Activities

A key activity of Hands That Talk is supporting, developing, and delivering social activities that allow not only the Deaf community to come together, but also promote integration between the Deaf, hard of hearing and hearing communities.

We worked hard to attract members back into the centre and our social club meet regularly on Friday nights. This year some of the group activities included - bowls, crafts, sewing club, information sessions and an upholstery class. We will keep adapting to the changing needs of our members as we continue to grow.

Education and Outreach

We delivered 10 hour Basic BSL classes over five weeks with three organisations Sea Coast Dippers, Craft Collective & Dungiven Community. We also delivered a L1 BSL Fast Track and L3 BSL Fast Track course. Coffee catch ups continue to be popular, and the venue varies to allow people to attend local to where they live.

Upcycling furniture, reading and luncheon club, mental wellbeing, were all facilitated in sign language.

Interpreting

Hands That Talk's role in providing language interpreters to support Deaf people changed this year due to the Dept of Health decision to contract one province wide organisation to handle all Healthcare appointments. This contract was given to Sign Language Interactions and this had a significant impact on our Income. From 01/04/2023 Hands That Talk will be a booking agent for Sign Language Interactions for the next 3 years. We still handle bookings for parent-teacher meetings, accessing services and attending events.

Social Economy

Hands That Talk's charity shop in our premises on Main Street, Dungiven and our furniture shop generates income to support our work with the Deaf Community and hard of hearing people. We encourage people to volunteer in the shop and in the office on a regular basis.

The charity continues to offer courses in upcycling furniture. Longer term we plan to use these skills to help the circular economy and the sustainability of the charity.

Hands That Talk

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Future Plans - 2024-2025

Hands That Talk plan to work in partnership, where possible, with other the Ni Assembly, Community Groups; also, to share space and resources. We look forward to these developments. Especially the upcoming Sign language Bill of Northern Ireland.

Financial review

The financial statements deal with all the income and expenditure of the charitable company, as well as its financial position at the year end. The results for the year and the financial position were considered satisfactory by the trustees.

At 31 March 2024, total charitable company funds were £384,851.

All monies received supported key objectives of the charitable company, funding charitable activity costs and support costs, as well as capital expenditure.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 20 February 2025 and signed on behalf of the board of trustees by:



Avril Scott
Trustee



Stephen McWhinney
Charity Secretary

Hands That Talk

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Hands That Talk

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of Hands That Talk ('the charity') for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



PFS Accountants and Auditors Ltd
Independent Examiner

122 Main Street
Dungiven
Co Derry
BT47 4LG

20 February 2025

Hands That Talk

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

		Unrestricted	2024 Restricted	Total funds	2023 Total funds
	Note	funds	funds		
		£	£	£	£
Income and endowments					
Donations and legacies	5	6,255	83,561	65,912	75,325
Charitable activities	6	31,149	—	55,053	155,575
Other trading activities	7	15,062	—	15,062	15,906
Investment income	8	24	—	24	10
Total income		<u>52,490</u>	<u>83,561</u>	<u>136,051</u>	<u>246,816</u>
Expenditure					
Expenditure on charitable activities	9,10	81,567	89,195	170,762	232,020
Total expenditure		<u>81,567</u>	<u>89,195</u>	<u>170,762</u>	<u>232,020</u>
Net (expenditure)/income and net movement in funds		<u>(29,077)</u>	<u>(5,634)</u>	<u>(34,711)</u>	<u>14,796</u>
Reconciliation of funds					
Total funds brought forward		229,008	190,554	419,564	404,767
Total funds carried forward		<u>199,931</u>	<u>184,920</u>	<u>384,851</u>	<u>419,564</u>

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

The notes on pages 8 to 17 form part of these financial statements.

Hands That Talk
Company Limited by Guarantee
Statement of Financial Position
31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	15	237,796	252,433
Current assets			
Stocks	16	2,091	5,843
Debtors	17	5,502	24,123
Cash at bank and in hand		141,188	142,151
		148,781	172,117
Creditors: amounts falling due within one year	18	1,726	4,986
Net current assets		147,055	167,131
Total assets less current liabilities		384,851	419,564
Net assets		384,851	419,564
Funds of the charity			
Restricted funds		184,920	190,555
Unrestricted funds		196,931	226,009
Unrestricted funds – designated		3,000	3,000
Total charity funds	20	384,851	419,564

For the year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 20 February 2025, and are signed on behalf of the board by:



Avril Scott
Trustee

The notes on pages 8 to 17 form part of these financial statements.

Hands That Talk

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 116 Main Street, Dungiven, BT47 4LG, Co Derry.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Hands That Talk

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

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

Hands That Talk

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	4% straight line
Fixtures and fittings	-	33% reducing balance
Office equipment	-	33% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Hands That Talk

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The company is limited by guarantee incorporated in the United Kingdom and registered in Northern Ireland. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charitable company.

Hands That Talk

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Gifts			
Gifts	5,255	–	5,255
Grants			
The Community Foundation	–	4,000	4,000
Department for the Communities	–	40,032	40,032
Halifax Foundation	–	10,000	10,000
Causeway Coast & Glens	–	2,625	2,625
Dungiven Parish	1,000	–	1,000
SSE	–	3,000	3,000
Access to work	–	23,904	23,904
	<u>6,255</u>	<u>83,561</u>	<u>89,816</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Gifts			
Gifts	3,165	–	3,165
Grants			
Work experience grant	250	–	250
Allied Irish Bank	5,000	–	5,000
The Community Foundation	2,500	–	2,500
The Screwfix Foundation	–	5,000	5,000
Department for the Communities	28,540	6,870	35,410
Halifax Foundation	500	20,000	20,500
Causeway Coast & Glens	–	3,500	3,500
	<u>39,955</u>	<u>35,370</u>	<u>75,325</u>

Hands That Talk

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

6. Charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2024
			£
Interpreting	26,422	–	26,422
Course fees	2,157	–	2,157
Exam fees	197	–	197
BSL resources	1,754	–	1,754
Social club	619	–	619
	<u>31,149</u>	<u>–</u>	<u>31,149</u>
	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2023
			£
The Community Foundation	–	5,000	5,000
Department for communities	–	26,808	26,808
Causeway Coast and Glens	–	500	500
Interpreting	116,011	–	116,011
Course fees	1,257	–	1,257
Exam fees	1,317	–	1,317
BSL resources	2,520	–	2,520
Social club	–	1,509	1,509
Sewing Group	–	653	653
	<u>121,105</u>	<u>34,470</u>	<u>155,575</u>

7. Other trading activities

	Unrestricted Funds	Total Funds	Unrestricted Funds	Total Funds
	£	2024	£	2023
		£		£
Shop income	11,411	11,411	9,883	9,883
Gift Aid	–	–	1,111	1,111
Room Hire	3,651	3,651	4,912	4,912
	<u>15,062</u>	<u>15,062</u>	<u>15,906</u>	<u>15,906</u>

8. Investment income

	Unrestricted Funds	Total Funds	Unrestricted Funds	Total Funds
	£	2024	£	2023
		£		£
Bank interest receivable	24	24	10	10

Hands That Talk

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Charitable activities	81,567	89,195	170,762
	<u>81,567</u>	<u>89,195</u>	<u>170,762</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Charitable activities	91,831	59,551	151,382
Support costs	80,638	—	80,638
	<u>172,469</u>	<u>59,551</u>	<u>232,020</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2024 £	Total fund 2023 £
Charitable activities	170,762	170,762	151,382
Support costs	—	—	80,638
	<u>170,762</u>	<u>170,762</u>	<u>232,020</u>

11. Net (expenditure)/income

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

	2024 £	2023 £
Depreciation of tangible fixed assets	14,639	27,858

12. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	1,725	1,765

Hands That Talk

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	69,005	69,832
Social security costs	-	-
Employer contributions to pension plans	1,582	2,674
	<u>70,587</u>	<u>72,506</u>

The average head count of employees during the year was 7 (2023: 7).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

14. Trustee remuneration and expenses

During the year ended 31 March 2024 Stephen McWhinney a trustee received £6,717 in wages.

15. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 April 2023 and 31 March 2024	<u>327,987</u>	<u>8,977</u>	<u>10,448</u>	<u>347,412</u>
Depreciation				
At 1 April 2023	80,128	6,760	8,089	94,977
Charge for the year	13,008	845	786	14,639
At 31 March 2024	<u>93,136</u>	<u>7,605</u>	<u>8,875</u>	<u>109,616</u>
Carrying amount				
At 31 March 2024	<u>234,851</u>	<u>1,372</u>	<u>1,573</u>	<u>237,796</u>
At 31 March 2023	<u>247,859</u>	<u>2,217</u>	<u>2,359</u>	<u>252,433</u>

16. Stocks

	2024	2023
	£	£
Goods for resale	<u>2,091</u>	<u>5,843</u>

17. Debtors

	2024	2023
	£	£
Trade debtors	2,912	14,183
Other debtors	<u>2,590</u>	<u>9,940</u>
	<u>5,502</u>	<u>24,123</u>

Hands That Talk

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

18. Creditors: amounts falling due within one year

	2024	2023
	£	£
Bank loans and overdrafts	5	–
Trade creditors	–	202
Accruals and deferred income	–	4,642
Social security and other taxes	549	–
Other creditors	<u>1,172</u>	<u>145</u>
	<u>1,726</u>	<u>4,989</u>

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,582 (2023: £2,674).

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023	Income £	Expenditure £	At 31 March 2024
General funds	£ 226,008	52,490	(81,567)	£ 196,931
Designated Fund	3,000	–	–	3,000
	<u>229,008</u>	<u>52,490</u>	<u>(81,567)</u>	<u>199,931</u>

	At 1 April 2022	Income £	Expenditure £	Transfer of funds	At 31 March 2023
General funds	£ 165,356	176,976	(180,920)	£ 51,100	£ 226,009
Designated Fund	54,100	–	–	(51,100)	3,000
	<u>219,456</u>	<u>176,976</u>	<u>(180,920)</u>	<u>-</u>	<u>229,009</u>

Hands That Talk

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

20. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
Restricted Fund	<u>190,554</u>	<u>83,561</u>	<u>(89,195)</u>	<u>184,920</u>

	At 1 April 2022	Movement	At 31 March 2023
	£	£	£
Restricted Fund	<u>185,311</u>	<u>5,244</u>	<u>190,555</u>

21. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Tangible fixed assets	79,358	158,438	237,796
Current assets	127,028	21,754	148,781
Creditors less than 1 year	<u>(1,726)</u>	<u>—</u>	<u>(1,726)</u>
Net assets	<u>204,660</u>	<u>180,192</u>	<u>384,852</u>
	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Tangible fixed assets	85,206	167,227	252,433
Current assets	147,789	24,328	172,117
Creditors less than 1 year	<u>(3,986)</u>	<u>(1,000)</u>	<u>(4,986)</u>
Net assets	<u>229,009</u>	<u>190,555</u>	<u>419,564</u>

Hands That Talk

Northern Ireland - Charity number 100158

Annual return

COMPANY REGISTRATION NUMBER: NI047688
CHARITY REGISTRATION NUMBER: NIC100158

Hands That Talk
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2024

PFS ACCOUNTANTS AND AUDITORS LTD
Chartered Certified Accountants
122 Main Street
Dungiven
Co Derry
BT47 4LG

Hands That Talk
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2024

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	5
Statement of financial activities (including income and expenditure account)	6
Statement of financial position	7
Notes to the financial statements	8

Hands That Talk

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name Hands That Talk
Charity registration number NIC100158
Company registration number NI047688
Principal office and registered office 116 Main Street
Dungiven
BT47 4LG
Co Derry

The trustees

Naomi Brown	(Resigned 15 September 2023)
Colleen Agnew	(Resigned 6 June 2024)
Avril Scott	
Caroline Doherty	
Roisin Farren	(Resigned 15 September 2023)
Debbie Hutchinson	(Resigned 12 August 2023)
Joshua Kavanagh	(Resigned 29 January 2024)
Luke Keogh	(Resigned 5 October 2023)
Margaret Logue	
Martin Heaney	
Mary McCloskey	

Company secretary Stephen McWhinney

Independent examiner PFS Accountants and Auditors Ltd
122 Main Street
Dungiven
Co Derry
BT47 4LG

Hands That Talk

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Structure, governance and management

Governing document

The charitable company is controlled by its governing documents, the Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Governance of the Organisation

During the year under review the trustees met 5 times. Trustees are nominated and appointed by members present at the Annual General Meeting or co-opted by the trustees at any time, and hold office until the next AGM when they are eligible for re-election. At all times, whether by way of AGM or co-option members must give due regard to the overall make-up of the Board in terms of balance between deaf and hearing members, community and gender balance.

Risk management

The trustees have assessed the major risks, to which the charitable company is exposed, in particular those related to the operations and finances of the charitable company. The trustees are satisfied that systems are in place to mitigate any exposure to major risks.

PUBLIC BENEFIT STATEMENT

The trustees have complied with the duty to have due regard to the Charity Commission for Northern Ireland's statutory guidance on the Public Benefit requirement, issued under the Charities Act (NI) 2008.

Objectives and activities

Objectives

The principal objective of the charitable company is to improve the quality of life for the Deaf community by providing social, educational and recreational activities.

Included in this are the following:

(1) The advancement of education of those with deafness and hearing loss and of the general public to improve communication capacity and opportunities and to decrease isolation; (2) The advancement of health, mental health and well-being of those with deafness and hearing loss; (3) The advancement of citizenship and promotion of community development for and between those with deafness and hearing loss and the hearing community; (4) The advancement of the arts, culture and heritage and encouragement of participation in such activities for those with deafness and hearing loss; (5) The advancement of human rights for those with deafness and hearing loss and the promotion of equality, diversity and integration with the hearing community; (6) The relief of those in need by reason of their deaf or hearing loss disability; and (7) Any other charitable purpose which provides or assists in providing facilities in the interest of social welfare with the objective of improving the conditions of life for those with deafness and hearing loss in the area of benefit.

Vision:

Hands That Talk's vision is to engender pride in the Deaf community and its culture and language.

Mission:

Hands That Talk's mission is to promote a greater interest in and awareness of the Deaf community and create opportunities for further integration of the Deaf, hard of hearing and hearing communities.

Hands That Talk

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Achievements and performance

The principal activities of Hands That Talk can be defined in the following areas:

Supporting Deaf and Hard of Hearing People

During the financial year Hands That Talk secured funding from Causeway Coast and Glens Borough Council, Department for Communities, Dungiven Parish, Dunmore Community Benefit Fund, Evishgaran and Craiggore Community Benefit Fund, Halifax Foundation for Northern Ireland, Anta's Motorcyclist and Screwfix. With this financial support we upgraded our furniture shop, delivered programmes, and undertook activities designed to reduce social isolation and promote inclusion for the Deaf Community. A key part of the service offered by Hands That Talk is supporting our members. By offering this support, we identified a need for classes to be facilitated in sign language, where possible.

Social Activities

A key activity of Hands That Talk is supporting, developing, and delivering social activities that allow not only the Deaf community to come together, but also promote integration between the Deaf, hard of hearing and hearing communities.

We worked hard to attract members back into the centre and our social club meet regularly on Friday nights. This year some of the group activities included - bowls, crafts, sewing club, information sessions and an upholstery class. We will keep adapting to the changing needs of our members as we continue to grow.

Education and Outreach

We delivered 10 hour Basic BSL classes over five weeks with three organisations Sea Coast Dippers, Craft Collective & Dungiven Community. We also delivered a L1 BSL Fast Track and L3 BSL Fast Track course. Coffee catch ups continue to be popular, and the venue varies to allow people to attend local to where they live.

Upcycling furniture, reading and luncheon club, mental wellbeing, were all facilitated in sign language.

Interpreting

Hands That Talk's role in providing language interpreters to support Deaf people changed this year due to the Dept of Health decision to contract one province wide organisation to handle all Healthcare appointments. This contract was given to Sign Language Interactions and this had a significant impact on our Income. From 01/04/2023 Hands That Talk will be a booking agent for Sign Language Interactions for the next 3 years. We still handle bookings for parent-teacher meetings, accessing services and attending events.

Social Economy

Hands That Talk's charity shop in our premises on Main Street, Dungiven and our furniture shop generates income to support our work with the Deaf Community and hard of hearing people. We encourage people to volunteer in the shop and in the office on a regular basis.

The charity continues to offer courses in upcycling furniture. Longer term we plan to use these skills to help the circular economy and the sustainability of the charity.

Hands That Talk

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Future Plans - 2024-2025

Hands That Talk plan to work in partnership, where possible, with other the Ni Assembly, Community Groups; also, to share space and resources. We look forward to these developments. Especially the upcoming Sign language Bill of Northern Ireland.

Financial review

The financial statements deal with all the income and expenditure of the charitable company, as well as its financial position at the year end. The results for the year and the financial position were considered satisfactory by the trustees.


At 31 March 2024, total charitable company funds were £384,851.

All monies received supported key objectives of the charitable company, funding charitable activity costs and support costs, as well as capital expenditure.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 20 February 2025 and signed on behalf of the board of trustees by:



Avril Scott
Trustee



Stephen McWhinney
Charity Secretary

Hands That Talk

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Hands That Talk

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of Hands That Talk ('the charity') for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



PFS Accountants and Auditors Ltd
Independent Examiner

122 Main Street
Dungiven
Co Derry
BT47 4LG

20 February 2025

Hands That Talk

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

		Unrestricted	2024 Restricted	Total funds	2023 Total funds
	Note	funds	funds	£	£
		£	£		
Income and endowments					
Donations and legacies	5	6,255	83,561	65,912	75,325
Charitable activities	6	31,149	—	55,053	155,575
Other trading activities	7	15,062	—	15,062	15,906
Investment income	8	24	—	24	10
Total income		<u>52,490</u>	<u>83,561</u>	<u>136,051</u>	<u>246,816</u>
Expenditure					
Expenditure on charitable activities	9,10	81,567	89,195	170,762	232,020
Total expenditure		<u>81,567</u>	<u>89,195</u>	<u>170,762</u>	<u>232,020</u>
Net (expenditure)/income and net movement in funds		<u>(29,077)</u>	<u>(5,634)</u>	<u>(34,711)</u>	<u>14,796</u>
Reconciliation of funds					
Total funds brought forward		229,008	190,554	419,564	404,767
Total funds carried forward		<u>199,931</u>	<u>184,920</u>	<u>384,851</u>	<u>419,564</u>

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

The notes on pages 8 to 17 form part of these financial statements.

Hands That Talk
Company Limited by Guarantee
Statement of Financial Position
31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	15	237,796	252,433
Current assets			
Stocks	16	2,091	5,843
Debtors	17	5,502	24,123
Cash at bank and in hand		141,188	142,151
		148,781	172,117
Creditors: amounts falling due within one year	18	1,726	4,986
Net current assets		147,055	167,131
Total assets less current liabilities		384,851	419,564
Net assets		384,851	419,564
Funds of the charity			
Restricted funds		184,920	190,555
Unrestricted funds		196,931	226,009
Unrestricted funds – designated		3,000	3,000
Total charity funds	20	384,851	419,564

For the year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 20 February 2025, and are signed on behalf of the board by:



Avril Scott
Trustee

The notes on pages 8 to 17 form part of these financial statements.

Hands That Talk

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 116 Main Street, Dungiven, BT47 4LG, Co Derry.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Hands That Talk

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

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

Hands That Talk

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	4% straight line
Fixtures and fittings	-	33% reducing balance
Office equipment	-	33% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Hands That Talk

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The company is limited by guarantee incorporated in the United Kingdom and registered in Northern Ireland. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charitable company.

Hands That Talk

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Gifts			
Gifts	5,255	–	5,255
Grants			
The Community Foundation	–	4,000	4,000
Department for the Communities	–	40,032	40,032
Halifax Foundation	–	10,000	10,000
Causeway Coast & Glens	–	2,625	2,625
Dungiven Parish	1,000	–	1,000
SSE	–	3,000	3,000
Access to work	–	23,904	23,904
	<u>6,255</u>	<u>83,561</u>	<u>89,816</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Gifts			
Gifts	3,165	–	3,165
Grants			
Work experience grant	250	–	250
Allied Irish Bank	5,000	–	5,000
The Community Foundation	2,500	–	2,500
The Screwfix Foundation	–	5,000	5,000
Department for the Communities	28,540	6,870	35,410
Halifax Foundation	500	20,000	20,500
Causeway Coast & Glens	–	3,500	3,500
	<u>39,955</u>	<u>35,370</u>	<u>75,325</u>

Hands That Talk

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

6. Charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2024
			£
Interpreting	26,422	–	26,422
Course fees	2,157	–	2,157
Exam fees	197	–	197
BSL resources	1,754	–	1,754
Social club	619	–	619
	<u>31,149</u>	<u>–</u>	<u>31,149</u>
	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2023
			£
The Community Foundation	–	5,000	5,000
Department for communities	–	26,808	26,808
Causeway Coast and Glens	–	500	500
Interpreting	116,011	–	116,011
Course fees	1,257	–	1,257
Exam fees	1,317	–	1,317
BSL resources	2,520	–	2,520
Social club	–	1,509	1,509
Sewing Group	–	653	653
	<u>121,105</u>	<u>34,470</u>	<u>155,575</u>

7. Other trading activities

	Unrestricted Funds	Total Funds	Unrestricted Funds	Total Funds
	£	2024	£	2023
		£		£
Shop income	11,411	11,411	9,883	9,883
Gift Aid	–	–	1,111	1,111
Room Hire	3,651	3,651	4,912	4,912
	<u>15,062</u>	<u>15,062</u>	<u>15,906</u>	<u>15,906</u>

8. Investment income

	Unrestricted Funds	Total Funds	Unrestricted Funds	Total Funds
	£	2024	£	2023
		£		£
Bank interest receivable	24	24	10	10

Hands That Talk

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Charitable activities	81,567	89,195	170,762
	<u>81,567</u>	<u>89,195</u>	<u>170,762</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Charitable activities	91,831	59,551	151,382
Support costs	80,638	—	80,638
	<u>172,469</u>	<u>59,551</u>	<u>232,020</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2024 £	Total fund 2023 £
Charitable activities	170,762	170,762	151,382
Support costs	—	—	80,638
	<u>170,762</u>	<u>170,762</u>	<u>232,020</u>

11. Net (expenditure)/income

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

	2024 £	2023 £
Depreciation of tangible fixed assets	14,639	27,858

12. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	1,725	1,765

Hands That Talk

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	69,005	69,832
Social security costs	-	-
Employer contributions to pension plans	1,582	2,674
	<u>70,587</u>	<u>72,506</u>

The average head count of employees during the year was 7 (2023: 7).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

14. Trustee remuneration and expenses

During the year ended 31 March 2024 Stephen McWhinney a trustee received £6,717 in wages.

15. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 April 2023 and 31 March 2024	<u>327,987</u>	<u>8,977</u>	<u>10,448</u>	<u>347,412</u>
Depreciation				
At 1 April 2023	80,128	6,760	8,089	94,977
Charge for the year	13,008	845	786	14,639
At 31 March 2024	<u>93,136</u>	<u>7,605</u>	<u>8,875</u>	<u>109,616</u>
Carrying amount				
At 31 March 2024	<u>234,851</u>	<u>1,372</u>	<u>1,573</u>	<u>237,796</u>
At 31 March 2023	<u>247,859</u>	<u>2,217</u>	<u>2,359</u>	<u>252,433</u>

16. Stocks

	2024	2023
	£	£
Goods for resale	<u>2,091</u>	<u>5,843</u>

17. Debtors

	2024	2023
	£	£
Trade debtors	2,912	14,183
Other debtors	<u>2,590</u>	<u>9,940</u>
	<u>5,502</u>	<u>24,123</u>

Hands That Talk

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

18. Creditors: amounts falling due within one year

	2024	2023
	£	£
Bank loans and overdrafts	5	–
Trade creditors	–	202
Accruals and deferred income	–	4,642
Social security and other taxes	549	–
Other creditors	<u>1,172</u>	<u>145</u>
	<u>1,726</u>	<u>4,989</u>

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,582 (2023: £2,674).

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023	Income £	Expenditure £	At 31 March 2024
General funds	£ 226,008	52,490	(81,567)	£ 196,931
Designated Fund	3,000	–	–	3,000
	<u>229,008</u>	<u>52,490</u>	<u>(81,567)</u>	<u>199,931</u>

	At 1 April 2022	Income £	Expenditure £	Transfer of funds	At 31 March 2023
General funds	£ 165,356	176,976	(180,920)	£ 51,100	£ 226,009
Designated Fund	54,100	–	–	(51,100)	3,000
	<u>219,456</u>	<u>176,976</u>	<u>(180,920)</u>	<u>-</u>	<u>229,009</u>

Hands That Talk

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

20. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
Restricted Fund	<u>190,554</u>	<u>83,561</u>	<u>(89,195)</u>	<u>184,920</u>

	At 1 April 2022	Movement	At 31 March 2023
	£	£	£
Restricted Fund	<u>185,311</u>	<u>5,244</u>	<u>190,555</u>

21. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Tangible fixed assets	79,358	158,438	237,796
Current assets	127,028	21,754	148,781
Creditors less than 1 year	<u>(1,726)</u>	<u>—</u>	<u>(1,726)</u>
Net assets	<u>204,660</u>	<u>180,192</u>	<u>384,852</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Tangible fixed assets	85,206	167,227	252,433
Current assets	147,789	24,328	172,117
Creditors less than 1 year	<u>(3,986)</u>	<u>(1,000)</u>	<u>(4,986)</u>
Net assets	<u>229,009</u>	<u>190,555</u>	<u>419,564</u>

Hands That Talk

Northern Ireland - Charity number 100158

Accounts

REGISTERED COMPANY NUMBER: NI 047688 (Northern Ireland)
REGISTERED CHARITABLE COMPANY NUMBERS: XR37241 (HMRC)
NIC100158 (CHARITY COMMISSION FOR NI)

Report of the Trustees (including Directors' Report) and
Unaudited Financial Statements for the
Year Ended 31 March 2023
for
Hands That Talk
(A company limited by guarantee)

CG Taggart Accountancy Services
Chartered Accountants and Registered Auditor
49 Ashcroft Way
Lower Ballinderry
Lisburn
Co. Antrim
BT28 2AY

Hands That Talk
(A company limited by guarantee)

Contents of the Report of the Trustees (including Directors' Report) and Unaudited Financial Statements for the Year Ended 31 March 2023

	Page
Report of the Trustees (including Directors' Report)	1 to 5
Report of the Independent Examiner	6
Statement of Financial Activities (incorporating the income and expenditure account)	7
Balance Sheet	8 to 9
Notes to the Financial Statements	10 to 27

Hands That Talk

(A company limited by guarantee)

Report of the Trustees (including Directors' Report) for the Year Ended 31 March 2023

The trustees are pleased to present their report with the financial statements of the charitable company for the year ended 31 March 2023. The trustees have adopted the provisions of 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) in preparing the report of the trustees and financial statements of the charitable company, which are also prepared to meet the requirements for a Directors' report and accounts for company and charity law purposes.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

NI 047688 (Northern Ireland)

Registered Charitable company numbers

HMRC: XR37241

Charity Commission for Northern Ireland: NIC100158

Principal & Registered Office

116 Main Street
Dungiven
Co Derry/Londonderry
Northern Ireland
BT47 4LG

Trustees

The members of the Board during the year and up to the date of approval have been:

Colleen Agnew	Chairperson
Avril Scott	Vice Chair
Liam P Hegarty	Treasurer, resigned 26 October 2022
Dorothy A Hegarty	Resigned 19 October 2022
Caroline Doherty	Appointed 26 October 2022
Roisin Farren	Appointed 26 October 2022
Debbie Hutchinson	Appointed 26 October 2022
Joshua Kavanagh	Appointed 26 October 2022
Luke Keogh	Appointed 26 October 2022
Margaret Logue	
Martin Heaney	
Mary McCloskey	
Raymond Abernethy	Resigned 26 October 2022
Naomi Brown	

Company Secretary

Martina Allen

Executive Officer

Martina Allen

Accountant

CG Taggart Accountancy Services
17 Cypress Crescent
Donaghadee
Co Down BT21 0QG

Hands That Talk

(A company limited by guarantee)

Report of the Trustees (including Directors' Report) for the Year Ended 31 March 2023 - continued

REFERENCE AND ADMINISTRATIVE DETAILS continued

Solicitor

Clarendon Legal
48 Clarendon Street
Derry City BT48 7ET

Bankers

Danske Bank
46 Catherine Street
Limavady
Co Derry/Londonderry BT49 9DB

Cambridge & Counties Bank
(online account)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charitable company is controlled by its governing documents, the Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Governance of the Organisation

During the year under review the trustees met 5 times. Trustees are nominated and appointed by members present at the Annual General Meeting or co-opted by the trustees at any time, and hold office until the next AGM when they are eligible for re-election. At all times, whether by way of AGM or co-option members must give due regard to the overall make-up of the Board in terms of balance between deaf and hearing members, community and gender balance.

Risk management

The trustees have assessed the major risks, to which the charitable company is exposed, in particular those related to the operations and finances of the charitable company. The trustees are satisfied that systems are in place to mitigate any exposure to major risks.

PUBLIC BENEFIT STATEMENT

The trustees have complied with the duty to have due regard to the Charity Commission for Northern Ireland's statutory guidance on the Public Benefit requirement, issued under the Charities Act (NI) 2008.

OBJECTIVES AND ACTIVITIES

Objectives

The principal objective of the charitable company is to improve the quality of life for the Deaf community by providing social, educational and recreational activities.

Included in this are the following:

- (1) The advancement of education of those with deafness and hearing loss and of the general public to improve communication capacity and opportunities and to decrease isolation;
- (2) The advancement of health and well-being of those with deafness and hearing loss;
- (3) The advancement of citizenship and promotion of community development for and between those with deafness and hearing loss and the hearing community;
- (4) The advancement of the arts, culture and heritage and encouragement of participation in such activities for those with deafness and hearing loss;
- (5) The advancement of human rights for those with deafness and hearing loss and the promotion of equality, diversity and integration with the hearing community;
- (6) The relief of those in need by reason of their deaf or hearing loss disability; and
- (7) Any other charitable purpose which provides or assists in providing facilities in the interest of social welfare with the objective of improving the conditions of life for those with deafness and hearing loss in the area of benefit.

Hands That Talk
(A company limited by guarantee)

Report of the Trustees (including Directors' Report)
for the Year Ended 31 March 2023 - continued

Objectives continued

Vision:

Hands That Talk's vision is to engender pride in the Deaf community and its culture and language.

Mission:

Hands That Talk's mission is to promote a greater interest in and awareness of the Deaf community and create opportunities for further integration of the Deaf, hard of hearing and hearing communities.

ACTIVITIES, ACHIEVEMENTS, PERFORMANCE AND FUTURE PLANS

The principal activities of Hands That Talk can be defined in the following areas:

Supporting Deaf and Hard of Hearing People

During the financial year Hands That Talk secured funding from AIB, Causeway Coast and Glens Borough Council, Centra, Department for Communities, Dungiven Parish, Dunmore Community Benefit Fund, Evishgaran and Craiggore Community Benefit Fund, Halifax Foundation for Northern Ireland and Screwfix. With this financial support we upgraded our classroom and furniture shop, delivered programmes and undertook activities designed to reduce social isolation and promote inclusion for the Deaf Community. A key part of the service offered by Hands That Talk is supporting our members. By offering this support, we identified a need for classes to be facilitated in sign language, where possible.

Social Activities

A key activity of Hands That Talk is supporting, developing and delivering social activities that allow not only the Deaf community to come together, but also promote integration between the Deaf, hard of hearing and hearing communities.

We worked hard to attract members back into the centre and our social club meet regularly on Friday nights. This year some of the group activities included - bowls, sewing club, information sessions and cookery. We will keep adapting to the changing needs of our members as we continue to grow.

Education and Outreach

The cost of living crisis had a negative impact on our accredited BSL classes for Hearing people and we were unable to get enough numbers to run these. Coffee catch ups continue to be popular, and the venue varies to allow people to attend local to where they live. We collaborated with BDA to deliver a 6 week Teacher Training course with a view to providing more Sign Language Tutors for the future.

Upcycling furniture, reading and luncheon club, mental wellbeing, and intensive courses in BSL level 3 and Level 4 were all facilitated in sign language.

Hands That Talk
(A company limited by guarantee)

Report of the Trustees (including Directors' Report)
for the Year Ended 31 March 2023 - continued

ACTIVITIES, ACHIEVEMENTS, PERFORMANCE AND FUTURE PLANS continued

Interpreting

Hands That Talk provide sign language interpreters to support Deaf people in numerous situations such as healthcare appointments, parent-teacher meetings, accessing services and attending events. In 2022-23 we provided interpreters for 821 separate bookings, thus making a huge impact on the ability of Deaf people to interact with the hearing community in their first language. From 01/04/2023 Hands That Talk together with Sign Language Interactions have secured the contract for interpreters in medical settings for the next 3 years. Hands That Talk will continue to provide face to face interpreters within WHSCT for medical settings.

Social Economy

Hands That Talk's charity shop in our premises on Main Street, Dungiven and our furniture shop generates income to support our work with the Deaf Community and hard of hearing people. We encourage people to volunteer in the shop and in the office on a regular basis.

The charity continues to offer courses in upcycling furniture. Longer term we plan to use these skills to help the circular economy and the sustainability of the charity.

Future Plans

Hands That Talk plan to work in partnership, where possible, with other Community Groups; also to share space and resources. We look forward to these developments.

FINANCIAL REVIEW

The financial statements deal with all the income and expenditure of the charitable company, as well as its financial position at the year end. The results for the year and the financial position were considered satisfactory by the trustees.

At 31 March 2023, total charitable company funds were £419,564 (2022: £404,767), an increase of £14,797. Of the increase of £14,797 (2022: £4,693), £5,244 relates to restricted reserves (2022: £(48,089)), with a surplus of £9,553 (2022: £52,782) in unrestricted funds.

Unrestricted reserves at 31 March 2023 were £229,009 (2022: £219,456), of which £80,631 would be realisable only through a disposal of the building.

All monies received supported key objectives of the charitable company, funding charitable activity costs and support costs, as well as capital expenditure.

Reserves policy

The trustees' policy is to retain a level of free reserves which matches the needs of the charitable company both at the current time and in the foreseeable future. The Executive of the Board have set a Reserves Policy of a minimum level of unrestricted reserves held by the charitable company of the equivalent of six months core running and salary costs plus one month's other salaries and statutory redundancy pay. This currently equates to approximately £50,000 (2022: £50,000) and will be recalculated every 3 years, unless an earlier calculation is required through change of circumstances. A minimum level of £60,000 is preferred. Actual unrestricted reserves at present are £229,009 (2022: £219,456) in total, of which £3,000 is designated and £80,631 (2022: £80,028) is effectively tied up in the building and realisable only through disposal. Free reserves are £140,803 (2022: £82,806).

Hands That Talk
(A company limited by guarantee)

Report of the Trustees (including Directors' Report)
for the Year Ended 31 March 2023 - continued

FINANCIAL REVIEW continued

Going Concern

The charitable company has reported a surplus of £14,797 for the current year ended 31 March 2023 (2022: surplus £4,693). The Balance Sheet shows a net asset position as at 31 March 2023 of £419,564 (2022: £404,767). Unrestricted funds have increased from £219,456 as at 31 March 2022 to £229,009 as at 31 March 2023, with free reserves standing at £140,803 (2022: £82,806). The Board is confident that with the renewal of grant funding from historical sources, increased effort in fund-raising activities and continued income derived from interpreting, coupled with an effective cost reduction strategy, the charitable company will be able to continue as a going concern for the next 12 months. For this reason, the trustees continue to adopt the Going Concern basis in preparing the financial statements. Further details regarding the adoption of the Going Concern basis can be found in the Accounting Policies.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of Hands That Talk 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 year. 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 Charitable company SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and 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.


The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the company's website.

ACCOUNTANT

A resolution at a previous AGM required the organisation to retender for accountants. Grace Taggart of CG Taggart Accountancy Services was subsequently appointed for an initial period of 1 year (2013/14). This has been extended every 2 years since and will now remain in force until further notice.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and was approved by the trustees on 27 September 2023.

SIGNED ON BEHALF OF THE BOARD:


Colleen Agnew
Chairperson

Report of the Independent Examiner to the Trustees of Hands That Talk

I report to the charitable company's trustees on my examination of the accounts of the charitable company for the year ended 31 March 2023, which are set out on pages 7 to 27.

Respective responsibilities of Trustees and examiner

As explained more fully in the Statement of Trustees' Responsibilities set out on page 5, the trustees are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charitable company is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- Follow the procedures laid down in the general directions given by the Charitable company Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- State whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined the charitable company accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

An examination includes a review of the accounting records kept by the charitable company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters.

Independent examiner's statement

In connection with my examination, no material matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- To keep accounting records in accordance with section 386 of the Companies Act 2006; and
- To prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice: Accounting and Reporting by Charities 2019 (FRS 102)

have not been met; or

(2) to which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

In connection with following the Directions of the Charity Commission for Northern Ireland I have found no matters that require to be drawn to your attention.

I confirm that I am a registered member of Chartered Accountants Ireland.

CG Taggart Accountancy Services
Chartered Accountants and Registered Auditor
Chartered Accountants Ireland

17 Cypress Crescent, Donaghadee, Co Down, BT21 0QG

27 September 2023

Hands That Talk
(A company limited by guarantee)

Statement of Financial Activities (incorporating Income and Expenditure Account)
for the Year Ended 31 March 2023

		Unrestricted fund	Restricted funds	31.03.23 Total funds	31.03.22 Total funds
	Notes	£	£	£	£
Income and endowments from:					
Donations and legacies	3	39,955	35,370	75,325	37,768
Charitable activities	4	121,105	34,470	155,575	145,491
Other trading activities	5	15,906	-	15,906	14,222
Investments		<u>10</u>	<u>-</u>	<u>10</u>	<u>55</u>
Total income		176,976	69,840	246,816	197,536
Expenditure on:					
Raising funds	7	44	-	44	102
Charitable activities	8	<u>172,424</u>	<u>59,551</u>	<u>231,975</u>	<u>192,741</u>
Total expenditure		172,468	59,551	232,019	192,843
NET INCOME/(EXPENDITURE) FOR THE YEAR BEFORE TRANSFERS					
		4,508	10,289	14,797	4,693
Gross transfers between funds	20	<u>5,045</u>	<u>(5,045)</u>	<u>-</u>	<u>-</u>
Net movement in funds		9,553	5,244	14,797	4,693
RECONCILIATION OF FUNDS:					
Total funds brought forward		<u>219,456</u>	<u>185,311</u>	<u>404,767</u>	<u>400,074</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>229,009</u></u>	<u><u>190,555</u></u>	<u><u>419,564</u></u>	<u><u>404,767</u></u>

The above amounts relate to continuing operations of the charitable company.

The statement of financial activities includes all gains and losses recognised in the year.

There is no difference between the net incoming resources for the years stated above and their historical cost equivalents.

The notes form part of these financial statements

Hands That Talk
(A company limited by guarantee)

Balance Sheet
At 31 March 2023

	Notes	31.03.23 £	31.03.22 £
FIXED ASSETS:			
Tangible assets	16	252,433	266,791
CURRENT ASSETS:			
Stocks	17	5,843	6,454
Debtors	18	24,123	5,065
Cash at bank and in hand		<u>142,151</u>	<u>130,753</u>
		172,117	142,272
CREDITORS: amounts falling due within one year	19	(4,986)	(4,296)
		<u>167,131</u>	<u>137,976</u>
NET CURRENT ASSETS			
		<u>167,131</u>	<u>137,976</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		419,564	404,767
		<u>419,564</u>	<u>404,767</u>
TOTAL NET ASSETS		<u>419,564</u>	<u>404,767</u>
The funds of the charitable company:	20		
Unrestricted funds - general & reserves		226,009	165,356
Unrestricted funds - designated		3,000	54,100
Restricted funds		<u>190,555</u>	<u>185,311</u>
TOTAL CHARITY FUNDS		<u>419,564</u>	<u>404,767</u>

The Balance Sheet continues on the following page.

Hands That Talk
(A company limited by guarantee)

Balance Sheet - continued
At 31 March 2023

Trustees' statements
for the year ended 31 March 2023

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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

The financial statements were approved by the Board of Trustees on 27 September 2023 and were signed on its behalf by:



Colleen Agnew
Chairperson



Margaret Logue
Trustee

Company Registration number: NI 047688

Hands That Talk
(A company limited by guarantee)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.1 Basis of preparation of financial statements

The charitable company constitutes a public benefit entity as defined by FRS 102 and its operations and principal activities are disclosed in the Report of the Trustees.

The financial statements have been prepared in accordance with 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 United Kingdom and Republic of Ireland (FRS102) (effective 1 January 2019), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), applicable charity law, the Companies Act 2006 and United Kingdom Generally Accepted Practice.

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

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2 Preparation of the accounts on a going concern basis

The financial statements have been prepared on a Going Concern basis.

The trustees are of the view that no material uncertainties exist related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a Going Concern, and that the immediate future of the charitable company for the next 12 months is secure. On this basis the assessment of the trustees is that the charitable company is a going concern.

1.3 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the purposes of the charitable company. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are funds which the donor has specified are to be solely used for particular areas of the charitable company's work or for specific projects being undertaken by the charitable company or which have been raised by the charitable company for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

1.4 Income recognition policies

Items of income are recognised and included in the accounts when the charitable company is legally entitled to the income, any performance conditions attached to the item of income have been met or are fully within the control of the charitable company, the amount can be measured reliably and receipt is considered probable.

Income is deferred only when the charitable company has to fulfil conditions which are not fully within the control of the charitable company before being entitled to it or where the donor/funder has specified that the income is to be expended in a future period.

Gifts in kind donated for resale in the charity shop are not recognised in the financial statements until they are sold and their income shown within recognised income from other trading activities.

Income from trading activities also includes income raised from fundraising events.

Hands That Talk
(A company limited by guarantee)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

1.5 Expenditure and irrecoverable VAT

Expenditure is recognised on an accruals basis once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Raising funds comprise the costs of running the shop and seeking voluntary contributions through fundraising events
- Charitable activities include the costs of activities undertaken to further the purposes of the charitable company and their associated support costs, including governance costs.

Support costs are those costs incurred in support of direct expenditure on the objects of the charitable company and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charitable company and compliance with constitutional and statutory requirements.

The analysis of these costs is included in note 9.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Employee benefits

When employees have rendered service to the charitable company, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

1.7 Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension schemes are charged to the Statement of Financial Activities in the period to which they relate.

1.8 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation and impairment losses. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Land & buildings	-	4% Straight line
Office equipment	-	33% Reducing balance
Fixtures & fittings	-	33% Reducing balance

The carrying value of the tangible fixed assets is reviewed annually for impairment in period to determine if events or changes in circumstances indicate the carrying value may not be recoverable.

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to sell. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

Hands That Talk
(A company limited by guarantee)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

1.10 Debtors receivable within one year

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Any losses arising from impairment are recognised in expenditure.

1.11 Cash at bank and in hand

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

1.12 Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

1.13 Creditors and provisions

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

1.14 Financial Instruments

The charitable company only has financial assets and liabilities of a kind that qualify as basic financial instruments which are initially recognised at transaction price and subsequently measured at settlement value.

1.15 Critical accounting judgements and estimation uncertainty

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

There are no critical judgements in applying the charitable company's accounting policies. There are no critical accounting estimates and assumptions.

2. LEGAL STATUS

The charitable company is a company limited by guarantee incorporated in the United Kingdom and registered in Northern Ireland. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charitable company.

The charitable company's registered office is given on page 1 of the Report of the Trustees.

Hands That Talk
(A company limited by guarantee)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

3. INCOME FROM DONATIONS & LEGACIES

	31.03.23	31.03.22
	£	£
Gifts	3,165	2,945
Grants:		
HMRC Job Retention Scheme	-	2,240
Work experience grant	250	-
Allied Irish Bank	5,000	-
The Community Foundation/Dunmore Community Benefit Fund	2,500	-
The Screwfix Foundation – property repairs	5,000	-
Department for the Communities – building works & equipment	6,870	-
Halifax Foundation for Northern Ireland - salaries	20,500	-
The Tudor Trust – salaries	-	15,000
Causeway Coast & Glens Borough Council – Community development	3,500	2,000
Causeway Coast & Glens BC – Recovery Revitalisation	-	550
Department for the Communities – Access to Work - salaries	28,540	13,760
WHST – ICT & software licence	-	1,273
	<u>75,325</u>	<u>37,768</u>

Of the £75,325 received in year ended 2023 (2022: £37,768), £35,370 was restricted funds (2022: £3,823) and £39,955 (2022: £33,945) unrestricted funds.

Government grants included in Income from Donations & Legacies amounted to £39,160 (2022: £19,823).

Hands That Talk
(A company limited by guarantee)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

4. INCOME FROM CHARITABLE ACTIVITIES

		31.03.23 £	31.03.22 £
The Community Foundation/Evishagaran & Craigigore Wind Farms Community Benefit Fund – Use it. Re-use it.	Salaries	5,000	-
Department for Communities – New Year, New You	Salaries & activities	-	9,613
Department for Communities – Providing Choices	Salaries	1,029	-
Department for Communities/Sign Language Partnership Group – Post Pandemic	Salaries/facilitators	25,779	-
Causeway Coast and Glens Borough Council – Social Connections	Activities	500	-
Interpreting		116,011	131,909
Course fees		1,257	2,624
Exam fees		1,317	150
B S L resources		2,520	1,195
Social Club	Events	1,509	-
Sewing group	Activities	<u>653</u>	<u>-</u>
		<u>155,575</u>	<u>145,491</u>

Of the £155,575 received in year ended 2023 (2022: £145,491), £34,470 was restricted funds (2022: £9,613) and £121,105 (2022: £135,878) unrestricted funds.

Government grants included in Income from Charitable Activities amounted to £27,308 (2022: £9,613).

5. INCOME FROM OTHER TRADING ACTIVITIES

		31.03.23 £	31.03.22 £
Shop income		9,883	7,948
Gift Aid		1,111	1,708
Room hire		<u>4,912</u>	<u>4,566</u>
		<u>15,906</u>	<u>14,222</u>

Of the £15,906 received in year ended 2023 (2022: £14,222), £nil was restricted funds (2022: £nil) and £15,906 (2022: £14,222) unrestricted funds.

6. NON-EXCHANGE TRANSACTIONS

The charitable company has benefitted from the contribution of unpaid general volunteers. Their contribution is not accounted for due to the lack of a reliable basis of measurement.

Hands That Talk
(A company limited by guarantee)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

7. EXPENDITURE ON RAISING FUNDS

	31.03.23 £	31.03.22 £
Shop costs	<u>44</u>	<u>102</u>
	<u>44</u>	<u>102</u>

Of the £44 expenditure in year ended 2023 (2022: £102), £nil was restricted funds (2022: £nil) and £44 (2022: £102) unrestricted funds.

8. EXPENDITURE ON CHARITABLE ACTIVITIES

Year ended 31 March 2023	Activities undertaken directly £	Support costs £	Total costs £
Unrestricted funds			
General fund	117,399	55,025	172,424
Restricted funds			
The Clothworkers' Foundation – capital grant	1,581	-	1,581
Co-operation Ireland – capital grant	1,150	-	1,150
The Wesleyan Foundation – capital grant	106	-	106
Screwfix – capital grant	200	-	200
Department of Agriculture, Environment and Rural Affairs – capital grant	6,939	-	6,939
Causeway Coast & Glens Borough Council – capital grant	1,851	-	1,851
The Rank Foundation – capital grant	20	-	20
The Community Foundation/Evishagaran & Craiggore Wind Farms Community Benefit Fund – Use it. Re-use it.	3,131	-	3,131
Department for Communities – New Year, New You - activities	1,069	-	1,069
Department for Communities – Providing Choices	-	1,029	1,029
Department for Communities – Building works & equipment	124	-	124
Department for Communities/SLPG – Post Pandemic	17,767	-	17,767
Halifax Foundation for Northern Ireland	-	20,000	20,000
Causeway Coast & Glens BC – Community development	-	3,500	3,500
Social Club	<u>-</u>	<u>1,084</u>	<u>1,084</u>
	<u>33,938</u>	<u>25,613</u>	<u>59,551</u>
Total Charitable Expenditure	<u>151,337</u>	<u>80,638</u>	<u>231,975</u>

Hands That Talk
(A company limited by guarantee)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

8. EXPENDITURE ON CHARITABLE ACTIVITIES continued

Year ended 31 March 2022	Activities undertaken directly £	Support costs £	Total costs £
Unrestricted funds			
General fund	88,097	44,392	132,489
Restricted funds			
The Clothworkers' Foundation – capital grant	2,131	-	2,131
Co-operation Ireland – capital grant	1,150	-	1,150
The Wesleyan Foundation – capital grant	106	-	106
Screwfix – capital grant	200	-	200
Department of Agriculture, Environment and Rural Affairs – capital grant	6,939	-	6,939
Causeway Coast & Glens Borough Council – capital grant	1,851	-	1,851
The Rank Foundation – capital grant	20	-	20
Causeway Coast & Glens BC – Running costs	-	2,000	2,000
Causeway Coast & Glens BC – Recovery Revitalisation	-	550	550
The Wesleyan Foundation - activities	8,881	-	8,881
Department for Communities – New Year, New You - activities	8,544	-	8,544
Department for Communities – Train the Tutor	-	7,880	7,880
Halifax Foundation for Northern Ireland	-	20,000	20,000
	29,822	30,430	60,252
Total Charitable Expenditure	117,919	74,822	192,741

Hands That Talk
(A company limited by guarantee)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

9. SUPPORT COSTS

	31.03.23	31.03.22
	£	£
Salaries & Pensions	58,272	54,016
Professional fees	900	720
Training	-	119
Travel	197	276
Water rates	503	551
Insurance	3,358	3,870
Heat & light	4,178	2,037
Cleaning	230	471
Repairs	1,183	1,840
Refreshments	1,068	507
Printing, postage & stationery	469	1,012
Telephone	1,401	1,480
Computer costs	1,089	1,305
Subscriptions	618	466
Bad debt provision	121	98
Depreciation	3,447	3,573
Loss on disposal	15	-
General expenses	1,323	301
Website	90	-
Bank fees	398	180
Governance costs (note 10)	<u>1,778</u>	<u>2,000</u>
	<u>80,638</u>	<u>74,822</u>

10. GOVERNANCE COSTS

	31.03.23	31.03.22
	£	£
Legal fees	13	500
Independent examination	<u>1,765</u>	<u>1,500</u>
	<u>1,778</u>	<u>2,000</u>

11. NET INCOME/(EXPENDITURE) FOR THE YEAR

This is stated after charging/(crediting):

	31.03.23	31.03.22
	£	£
Cost of independent examination	1,765	1,500
Depreciation – tangible fixed assets	15,295	15,970
Employer's contributions to defined contribution scheme	1,788	411
Bank interest	<u>(10)</u>	<u>(55)</u>

Hands That Talk
(A company limited by guarantee)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

12. ANALYSIS OF STAFF COSTS AND TRUSTEES' REMUNERATION AND EXPENSES

Staff costs were as follows:

	31.03.23	31.03.22
	£	£
Salaries and wages	70,839	62,969
Pension costs – defined contribution scheme	1,788	411
Movement on holiday pay accrual	<u>(120)</u>	<u>(628)</u>
	<u>72,507</u>	<u>62,752</u>

No employee received emoluments in excess of £60,000 (2022: nil).

Key management personnel received £24,084 in the year ended 31 March 2023 (2022: £21,588).

The number of employees during the year was as follows:

	31.03.23	31.03.22
Direct, support and governance	<u>7</u>	<u>6</u>

TRUSTEES' REMUNERATION AND BENEFITS

During the year ended 31 March 2023, Colleen Agnew, trustee, was paid a total of £534 for teaching and other professional services (2022: £530) during the year and £775 after the year end for services provided during the year.

There were no other instances of payment of trustee's remuneration or other benefits for the years ended 31 March 2022 or 2023.

Trustees' expenses

There were no trustees' expenses paid for the years ended 31 March 2022 or 2023.

13. PENSION COMMITMENTS

The charitable company contributes to a defined contributions pension scheme. The assets of the schemes are held separately from those of the charitable company in independently administered funds. The pension cost charge represents contributions payable by the charitable company to the funds and amounted to £1,788 (2022: £411).

14. RELATED PARTY TRANSACTIONS

There have been no related party transactions in the reporting period that require disclosure, except as disclosed in Note 12.

15. CORPORATION TAX

The charitable company is exempt from tax on income and gains to the extent that these are applied to its charitable objects.

Hands That Talk
(A company limited by guarantee)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

16. TANGIBLE FIXED ASSETS

	Long leasehold Land & Buildings £	Office Equipment £	Fixtures and fittings £	Totals £
COST				
At 1 April 2022	327,986	22,933	8,978	359,897
Additions	-	-	952	952
Disposals	-	(12,486)	(954)	(13,440)
At 31 March 2023	<u>327,986</u>	<u>10,447</u>	<u>8,976</u>	<u>347,409</u>
DEPRECIATION				
At 1 April 2022	67,120	19,380	6,606	93,106
Charge for year	13,008	1,179	1,108	15,295
Eliminated on disposals	-	(12,471)	(954)	(13,425)
At 31 March 2023	<u>80,128</u>	<u>8,088</u>	<u>6,760</u>	<u>94,976</u>
NET BOOK VALUE				
At 31 March 2023	<u>247,858</u>	<u>2,359</u>	<u>2,216</u>	<u>252,433</u>
At 31 March 2022	<u>260,866</u>	<u>3,553</u>	<u>2,372</u>	<u>266,791</u>

Long leasehold Land & Buildings represents the purchase and extension for the creation of a community hub of 116 Main Street, Dungiven, the building occupied by the charitable company for several years now. This was partly funded by the Department of Agriculture, Environment and Rural Affairs and Causeway Coast & Glens Borough Council. A Debenture dated 4 July 2017 refers to compliance obligations contained in the letter of offer which remain in place for a period of ten years and provides covenants and restrictions for repayment of the grant in the event of a breach of the deed.

17. STOCKS

	31.03.23 £	31.03.22 £
Goods for resale	<u>5,843</u>	<u>6,454</u>

Hands That Talk
(A company limited by guarantee)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

18. DEBTORS

	31.03.23	31.03.22
	£	£
Trade debtors	13,964	954
Other debtors	<u>10,159</u>	<u>4,111</u>
	<u>24,123</u>	<u>5,065</u>

19. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.03.23	31.03.22
	£	£
Bank loans and overdrafts	145	372
Trade creditors	200	-
Accruals & deferred income	3,669	3,294
Taxation & Social security	592	630
Other creditors	<u>380</u>	<u>-</u>
	<u>4,986</u>	<u>4,296</u>

Hands That Talk
(A company limited by guarantee)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

20. FUNDS OF THE CHARITABLE COMPANY

Year ended 31 March 2023	At 01/04/22 £	Net movement in funds £	Transfers between funds £	At 31/03/23 £
Unrestricted funds				
General fund, including reserves	165,356	4,508	56,145	226,009
Designated funds (see below)	<u>54,100</u>	<u>-</u>	<u>(51,100)</u>	<u>3,000</u>
	219,456	4,508	5,045	229,009
Restricted funds				
The Clothworkers' Foundation – capital grant	2,147	(1,581)	(566)	-
Co-operation Ireland – capital grant	1,150	(1,150)	-	-
The Wesleyan Foundation – capital grant	108	(106)	(2)	-
Screwfix – capital grant	4,400	(200)	(4,200)	-
Department of Agriculture, Environment and Rural Affairs – capital grant	138,962	(6,939)	-	132,023
Causeway Coast & Glens Borough Council – capital grant	37,055	(1,851)	-	35,204
The Rank Foundation – capital grant	420	(20)	(400)	-
The Community Foundation/Evishagaran & Craiggore Wind Farms Community Benefit Fund – Use it. Re-use it.	-	1,869	-	1,869
The Screwfix Foundation – property repairs	-	5,000	-	5,000
Department for Communities – New Year, New You	1,069	(1,069)	-	-
Department for Communities – Building works & equipment	-	6,746	-	6,746
Department for Communities/SLPG – Post Pandemic	-	8,012	-	8,012
Causeway Coast and Glens Borough Council – Social Connections	-	500	-	500
Social Club	-	425	133	558
Sewing group	-	653	(10)	643
	<u>185,311</u>	<u>10,289</u>	<u>(5,045)</u>	<u>190,555</u>
TOTAL FUNDS	<u><u>404,767</u></u>	<u><u>14,797</u></u>	<u><u>-</u></u>	<u><u>419,564</u></u>

Hands That Talk
(A company limited by guarantee)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

20. FUNDS OF THE CHARITABLE COMPANY continued

Designated funds comprise the following:

	31.03.23	31.03.22
	£	£
Contingent liability (note 22)	-	35,000
Mental Health programmes	-	7,000
Recreational courses	-	4,100
Equipment (chairs & door)	-	5,000
Painting	<u>3,000</u>	<u>3,000</u>
	<u>3,000</u>	<u>54,100</u>

At 31 March 2023, £51,100 of previously designated funds were no longer required to be set aside as earmarked for future projects or commitments and were transferred back to the general fund.

A total of £5,045 was transferred from restricted to unrestricted reserves. Of this total, £5,168 related to the transfer of the Net Book Values of capitalised building materials (£4,200) and capitalised equipment (£968) over which there is no longer a restriction.

Hands That Talk
(A company limited by guarantee)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

20. FUNDS OF THE CHARITABLE COMPANY continued

Year ended 31 March 2022	At 01/04/21 £	Net movement in funds £	Transfers between funds £	At 31/03/22 £
Unrestricted funds				
General fund, including reserves	166,674	51,509	(52,827)	165,356
Designated funds (see below)	-	-	54,100	54,100
	166,674	51,509	1,273	219,456
Restricted funds				
The Clothworkers' Foundation – capital grant	4,278	(2,131)	-	2,147
Co-operation Ireland – capital grant	2,300	(1,150)	-	1,150
The Wesleyan Foundation – capital grant	214	(106)	-	108
Screwfix – capital grant	4,600	(200)	-	4,400
Department of Agriculture, Environment and Rural Affairs – capital grant	145,901	(6,939)	-	138,962
Causeway Coast & Glens Borough Council – capital grant	38,906	(1,851)	-	37,055
The Rank Foundation – capital grant	440	(20)	-	420
The Wesleyan Foundation – salaries & activities	8,881	(8,881)	-	-
Department for Communities – New Year, New You	-	1,069	-	1,069
Department for Communities – Train the Tutor - salaries	7,880	(7,880)	-	-
WHSCT – ICT & software licence	-	1,273	(1,273)	-
Halifax Foundation for Northern Ireland - salaries	20,000	(20,000)	-	-
	233,400	(46,816)	(1,273)	185,311
TOTAL FUNDS	<u>400,074</u>	<u>4,693</u>	<u>-</u>	<u>404,767</u>

The transfer of £1,273 relates to expenditure in connection with a retrospective restricted grant, originally treated as unrestricted.

Hands That Talk
(A company limited by guarantee)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

20. FUNDS OF THE CHARITABLE COMPANY continued

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

Year ended 31 March 2023	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	176,976	(172,468)	4,508
Restricted funds			
The Clothworkers' Foundation – capital grant	-	(1,581)	(1,581)
Co-operation Ireland – capital grant	-	(1,150)	(1,150)
The Wesleyan Foundation – capital grant	-	(106)	(106)
Screwfix – capital grant	-	(200)	(200)
Department of Agriculture, Environment and Rural Affairs – capital grant	-	(6,939)	(6,939)
Causeway Coast & Glens Borough Council – capital grant	-	(1,851)	(1,851)
The Rank Foundation – capital grant	-	(20)	(20)
The Community Foundation/Evishagaran & Craiggore Wind Farms Community Benefit Fund – Use it. Re-use it.	5,000	(3,131)	1,869
The Screwfix Foundation – property repairs	5,000	-	5,000
Department for Communities – New Year, New You		(1,069)	(1,069)
Department for Communities – Providing Choices	1,029	(1,029)	-
Department for Communities – Building works & equipment	6,870	(124)	6,746
Department for Communities/SLPG – Post Pandemic	25,779	(17,767)	8,012
Halifax Foundation for Northern Ireland - salaries	20,000	(20,000)	-
Causeway Coast & Glens BC – Community development	3,500	(3,500)	-
Causeway Coast & Glens BC – Social Connections	500	-	500
Social Club	1,509	(1,084)	425
Sewing group	653	-	653
	<u>69,840</u>	<u>(59,551)</u>	<u>10,289</u>
TOTAL FUNDS	<u>246,816</u>	<u>(232,019)</u>	<u>14,797</u>

Hands That Talk
(A company limited by guarantee)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

20. FUNDS OF THE CHARITABLE COMPANY continued

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

Year ended 31 March 2022	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	184,100	(132,591)	51,509
Restricted funds			
The Clothworkers' Foundation – capital grant	-	(2,131)	(2,131)
Co-operation Ireland – capital grant	-	(1,150)	(1,150)
The Wesleyan Foundation – capital grant	-	(106)	(106)
Screwfix – capital grant	-	(200)	(200)
Department of Agriculture, Environment and Rural Affairs – capital grant	-	(6,939)	(6,939)
Causeway Coast & Glens Borough Council – capital grant	-	(1,851)	(1,851)
The Rank Foundation – capital grant	-	(20)	(20)
Causeway Coast & Glens BC – running costs	2,000	(2,000)	-
Causeway Coast & Glens BC – Recovery Revitalisation	550	(550)	-
The Wesleyan Foundation	-	(8,881)	(8,881)
Department for Communities – New Year, New You	9,613	(8,544)	1,069
Department for Communities – Train the Tutor - salaries	-	(7,880)	(7,880)
WHSCT – ICT & software licence	1,273	-	1,273
Halifax Foundation for Northern Ireland - salaries	-	(20,000)	(20,000)
	<u>13,436</u>	<u>(60,252)</u>	<u>(46,816)</u>
TOTAL FUNDS	<u>197,536</u>	<u>(192,843)</u>	<u>4,693</u>

Hands That Talk
(A company limited by guarantee)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

21. ANALYSIS OF TOTAL ASSETS LESS CURRENT LIABILITIES BETWEEN FUNDS

			31.03.23
Year ended 31 March 2023	Unrestricted fund £	Restricted funds £	Total funds £
Fixed assets	85,206	167,227	252,433
Stocks	5,843	-	5,843
Debtors	15,349	8,774	24,123
Cash at bank & in hand	126,597	15,554	142,151
Creditors due within one year	<u>(3,986)</u>	<u>(1,000)</u>	<u>(4,986)</u>
	<u>229,009</u>	<u>190,555</u>	<u>419,564</u>

			31.03.22
Year ended 31 March 2022	Unrestricted fund £	Restricted funds £	Total funds £
Fixed assets	82,550	184,241	266,791
Stocks	6,454	-	6,454
Debtors	2,662	2,403	5,065
Cash at bank & in hand	131,086	(333)	130,753
Creditors due within one year	<u>(3,296)</u>	<u>(1,000)</u>	<u>(4,296)</u>
	<u>219,456</u>	<u>185,311</u>	<u>404,767</u>

22. CONTINGENT LIABILITIES

A contingent liability exists to repay any grants received should certain conditions not be fulfilled by the charitable company.

23. CAPITAL COMMITMENTS

The Board of Trustees is the ultimate controlling party.

24. CONTROLLING PARTY

There were no capital commitments at the balance sheet date not included in the Balance Sheet.

Hands That Talk
(A company limited by guarantee)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

25. GOING CONCERN

The charitable company has reported a surplus of £14,797 for the current year ended 31 March 2023 (2022: surplus £4,693). The Balance Sheet shows a net asset position as at 31 March 2023 of £419,564 (2022: £404,767). Unrestricted funds have increased from £219,456 as at 31 March 2022 to £229,009 as at 31 March 2023, although of these only £140,803 represent free reserves (2022: £82,806).

The WHSCT contract for interpreting services which accounted for £116,011 income (2022: £131,909), over 47% of total income (2022: over 66%) has been renewed until 31 March 2026.

The Board is confident that with the renewal of grant funding from historical sources, increased effort in fund-raising activities and continued income derived from interpreting, coupled with an effective cost reduction strategy, the charitable company will be able to continue as a going concern for the next 12 months.

Hands That Talk
(A company limited by guarantee)

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31.03.23 £	31.03.22 £
Income and endowments from:		
Donations and legacies		
Donations from individuals	3,165	2,945
Grants	<u>72,160</u>	<u>34,823</u>
	75,325	37,768
Charitable activities		
Grants	32,308	9,613
Interpreting	116,011	131,909
Course fees	1,257	2,624
Exam fees	1,317	150
B S L resources	2,520	1,195
Social Club	1,509	-
Sewing group	<u>653</u>	<u>-</u>
	155,575	145,491
Other trading activities		
Shop	9,883	7,948
Gift Aid	1,111	1,708
Room hire	<u>4,912</u>	<u>4,566</u>
	15,906	14,222
Investments	10	55
Total income	246,816	197,536
Expenditure on:		
Raising funds		
Shop expenses	<u>44</u>	<u>102</u>
	44	102
Charitable activities – Direct Costs		
Movement in stock	611	(4,510)
Interpreters	82,011	69,493
Access to Work	26,790	16,320
Facilitators	10,179	11,635
Program material costs	124	-
Transport	-	240
Salaries	14,235	8,736
Course fees	2,535	714
Exam fees	1,920	2,894
Social Club	1,084	-
Depreciation	<u>11,848</u>	<u>12,397</u>
	151,337	117,919

This page does not form part of the statutory financial statements

Hands That Talk
(A company limited by guarantee)

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31.03.23	31.03.22
	£	£
Charitable activities – Support Costs		
Salaries & Pension	58,272	54,016
Professional fees	900	720
Training	-	119
Travel	197	276
Water rates	503	551
Insurance	3,358	3,870
Heat and light	4,178	2,037
Cleaning	230	471
Repairs	1,183	1,840
Refreshments & functions	1,068	507
Printing, postage and stationery	469	1,012
Telephone	1,401	1,480
Computer costs	1,089	1,305
Subscriptions	618	466
Bad debt provision	121	98
Depreciation	3,447	3,573
Loss on disposal	15	-
General expenses	1,323	301
Website	90	-
Bank fees	398	180
	<u>78,860</u>	<u>72,822</u>
Governance costs		
Accountancy fees	1,765	1,500
Legal & professional	13	500
	<u>1,778</u>	<u>2,000</u>
Total resources expended	232,019	192,843
Net Income/(Expenditure)	<u>14,797</u>	<u>4,693</u>

This page does not form part of the statutory financial statements

Hands That Talk

Northern Ireland - Charity number 100158

Annual report

Hands That Talk
(A company limited by guarantee)

Report of the Trustees (including Directors' Report)
for the Year Ended 31 March 2023

The trustees are pleased to present their report with the financial statements of the charitable company for the year ended 31 March 2023. The trustees have adopted the provisions of 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) in preparing the report of the trustees and financial statements of the charitable company, which are also prepared to meet the requirements for a Directors' report and accounts for company and charity law purposes.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

NI 047688 (Northern Ireland)

Registered Charitable company numbers

HMRC: XR37241

Charity Commission for Northern Ireland: NIC100158

Principal & Registered Office

116 Main Street
Dungiven
Co Derry/Londonderry
Northern Ireland
BT47 4LG

Trustees

The members of the Board during the year and up to the date of approval have been:

Colleen Agnew	Chairperson
Avril Scott	Vice Chair
Liam P Hegarty	Treasurer, resigned 26 October 2022
Dorothy A Hegarty	Resigned 19 October 2022
Caroline Doherty	Appointed 26 October 2022
Roisin Farren	Appointed 26 October 2022
Debbie Hutchinson	Appointed 26 October 2022
Joshua Kavanagh	Appointed 26 October 2022
Luke Keogh	Appointed 26 October 2022
Margaret Logue	
Martin Heaney	
Mary McCloskey	
Raymond Abernethy	Resigned 26 October 2022
Naomi Brown	

Company Secretary

Martina Allen

Executive Officer

Martina Allen

Accountant

CG Taggart Accountancy Services
17 Cypress Crescent
Donaghadee
Co Down BT21 0QG

Hands That Talk
(A company limited by guarantee)

Report of the Trustees (including Directors' Report)
for the Year Ended 31 March 2023 - continued

REFERENCE AND ADMINISTRATIVE DETAILS continued

Solicitor

Clarendon Legal
48 Clarendon Street
Derry City BT48 7ET

Bankers

Danske Bank	Cambridge & Counties Bank
46 Catherine Street	(online account)
Limavady	
Co Derry/Londonderry BT49 9DB	

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charitable company is controlled by its governing documents, the Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Governance of the Organisation

During the year under review the trustees met 5 times. Trustees are nominated and appointed by members present at the Annual General Meeting or co-opted by the trustees at any time, and hold office until the next AGM when they are eligible for re-election. At all times, whether by way of AGM or co-option members must give due regard to the overall make-up of the Board in terms of balance between deaf and hearing members, community and gender balance.

Risk management

The trustees have assessed the major risks, to which the charitable company is exposed, in particular those related to the operations and finances of the charitable company. The trustees are satisfied that systems are in place to mitigate any exposure to major risks.

PUBLIC BENEFIT STATEMENT

The trustees have complied with the duty to have due regard to the Charity Commission for Northern Ireland's statutory guidance on the Public Benefit requirement, issued under the Charities Act (NI) 2008.

OBJECTIVES AND ACTIVITIES

Objectives

The principal objective of the charitable company is to improve the quality of life for the Deaf community by providing social, educational and recreational activities.

Included in this are the following:

- (1) The advancement of education of those with deafness and hearing loss and of the general public to improve communication capacity and opportunities and to decrease isolation;
- (2) The advancement of health and well-being of those with deafness and hearing loss;
- (3) The advancement of citizenship and promotion of community development for and between those with deafness and hearing loss and the hearing community;
- (4) The advancement of the arts, culture and heritage and encouragement of participation in such activities for those with deafness and hearing loss;
- (5) The advancement of human rights for those with deafness and hearing loss and the promotion of equality, diversity and integration with the hearing community;
- (6) The relief of those in need by reason of their deaf or hearing loss disability; and
- (7) Any other charitable purpose which provides or assists in providing facilities in the interest of social welfare with the objective of improving the conditions of life for those with deafness and hearing loss in the area of benefit.

Hands That Talk
(A company limited by guarantee)

Report of the Trustees (including Directors' Report)
for the Year Ended 31 March 2023 - continued

Objectives continued

Vision:

Hands That Talk's vision is to engender pride in the Deaf community and its culture and language.

Mission:

Hands That Talk's mission is to promote a greater interest in and awareness of the Deaf community and create opportunities for further integration of the Deaf, hard of hearing and hearing communities.

ACTIVITIES, ACHIEVEMENTS, PERFORMANCE AND FUTURE PLANS

The principal activities of Hands That Talk can be defined in the following areas:

Supporting Deaf and Hard of Hearing People

During the financial year Hands That Talk secured funding from AIB, Causeway Coast and Glens Borough Council, Centra, Department for Communities, Dungiven Parish, Dunmore Community Benefit Fund, Evishgaran and Craiggore Community Benefit Fund, Halifax Foundation for Northern Ireland and Screwfix. With this financial support we upgraded our classroom and furniture shop, delivered programmes and undertook activities designed to reduce social isolation and promote inclusion for the Deaf Community. A key part of the service offered by Hands That Talk is supporting our members. By offering this support, we identified a need for classes to be facilitated in sign language, where possible.

Social Activities

A key activity of Hands That Talk is supporting, developing and delivering social activities that allow not only the Deaf community to come together, but also promote integration between the Deaf, hard of hearing and hearing communities.

We worked hard to attract members back into the centre and our social club meet regularly on Friday nights. This year some of the group activities included - bowls, sewing club, information sessions and cookery. We will keep adapting to the changing needs of our members as we continue to grow.

Education and Outreach

The cost of living crisis had a negative impact on our accredited BSL classes for Hearing people and we were unable to get enough numbers to run these. Coffee catch ups continue to be popular, and the venue varies to allow people to attend local to where they live. We collaborated with BDA to deliver a 6 week Teacher Training course with a view to providing more Sign Language Tutors for the future.

Upcycling furniture, reading and luncheon club, mental wellbeing, and intensive courses in BSL level 3 and Level 4 were all facilitated in sign language.

Hands That Talk
(A company limited by guarantee)

Report of the Trustees (including Directors' Report)
for the Year Ended 31 March 2023 - continued

ACTIVITIES, ACHIEVEMENTS, PERFORMANCE AND FUTURE PLANS continued

Interpreting

Hands That Talk provide sign language interpreters to support Deaf people in numerous situations such as healthcare appointments, parent-teacher meetings, accessing services and attending events. In 2022-23 we provided interpreters for 821 separate bookings, thus making a huge impact on the ability of Deaf people to interact with the hearing community in their first language. From 01/04/2023 Hands That Talk together with Sign Language Interactions have secured the contract for interpreters in medical settings for the next 3 years. Hands That Talk will continue to provide face to face interpreters within WHSCT for medical settings.

Social Economy

Hands That Talk's charity shop in our premises on Main Street, Dungiven and our furniture shop generates income to support our work with the Deaf Community and hard of hearing people. We encourage people to volunteer in the shop and in the office on a regular basis.

The charity continues to offer courses in upcycling furniture. Longer term we plan to use these skills to help the circular economy and the sustainability of the charity.

Future Plans

Hands That Talk plan to work in partnership, where possible, with other Community Groups; also to share space and resources. We look forward to these developments.

FINANCIAL REVIEW

The financial statements deal with all the income and expenditure of the charitable company, as well as its financial position at the year end. The results for the year and the financial position were considered satisfactory by the trustees.

At 31 March 2023, total charitable company funds were £419,564 (2022: £404,767), an increase of £14,797. Of the increase of £14,797 (2022: £4,693), £5,244 relates to restricted reserves (2022: £(48,089)), with a surplus of £9,553 (2022: £52,782) in unrestricted funds.

Unrestricted reserves at 31 March 2023 were £229,009 (2022: £219,456), of which £80,631 would be realisable only through a disposal of the building.

All monies received supported key objectives of the charitable company, funding charitable activity costs and support costs, as well as capital expenditure.

Reserves policy

The trustees' policy is to retain a level of free reserves which matches the needs of the charitable company both at the current time and in the foreseeable future. The Executive of the Board have set a Reserves Policy of a minimum level of unrestricted reserves held by the charitable company of the equivalent of six months core running and salary costs plus one month's other salaries and statutory redundancy pay. This currently equates to approximately £50,000 (2022: £50,000) and will be recalculated every 3 years, unless an earlier calculation is required through change of circumstances. A minimum level of £60,000 is preferred. Actual unrestricted reserves at present are £229,009 (2022: £219,456) in total, of which £3,000 is designated and £80,631 (2022: £80,028) is effectively tied up in the building and realisable only through disposal. Free reserves are £140,803 (2022: £82,806).

Hands That Talk
(A company limited by guarantee)

Report of the Trustees (including Directors' Report)
for the Year Ended 31 March 2023 - continued

FINANCIAL REVIEW continued

Going Concern

The charitable company has reported a surplus of £14,797 for the current year ended 31 March 2023 (2022: surplus £4,693). The Balance Sheet shows a net asset position as at 31 March 2023 of £419,564 (2022: £404,767). Unrestricted funds have increased from £219,456 as at 31 March 2022 to £229,009 as at 31 March 2023, with free reserves standing at £140,803 (2022: £82,806). The Board is confident that with the renewal of grant funding from historical sources, increased effort in fund-raising activities and continued income derived from interpreting, coupled with an effective cost reduction strategy, the charitable company will be able to continue as a going concern for the next 12 months. For this reason, the trustees continue to adopt the Going Concern basis in preparing the financial statements. Further details regarding the adoption of the Going Concern basis can be found in the Accounting Policies.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of Hands That Talk 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 year. 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 Charitable company SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and 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.


The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the company's website.

ACCOUNTANT

A resolution at a previous AGM required the organisation to retender for accountants. Grace Taggart of CG Taggart Accountancy Services was subsequently appointed for an initial period of 1 year (2013/14). This has been extended every 2 years since and will now remain in force until further notice.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and was approved by the trustees on 27 September 2023.

SIGNED ON BEHALF OF THE BOARD:


Colleen Agnew
Chairperson

Hands That Talk

Northern Ireland - Charity number 100158

Annual return

Report of the Independent Examiner to the Trustees of Hands That Talk

I report to the charitable company's trustees on my examination of the accounts of the charitable company for the year ended 31 March 2023, which are set out on pages 7 to 27.

Respective responsibilities of Trustees and examiner

As explained more fully in the Statement of Trustees' Responsibilities set out on page 5, the trustees are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charitable company is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- Follow the procedures laid down in the general directions given by the Charitable company Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- State whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined the charitable company accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

An examination includes a review of the accounting records kept by the charitable company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters.

Independent examiner's statement

In connection with my examination, no material matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- To keep accounting records in accordance with section 386 of the Companies Act 2006; and
- To prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice: Accounting and Reporting by Charities 2019 (FRS 102)

have not been met; or

(2) to which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

In connection with following the Directions of the Charity Commission for Northern Ireland I have found no matters that require to be drawn to your attention.

I confirm that I am a registered member of Chartered Accountants Ireland.

CG Taggart Accountancy Services
CG Taggart Accountancy Services
Chartered Accountants and Registered Auditor
Chartered Accountants Ireland

17 Cypress Crescent, Donaghadee, Co Down, BT21 0QG

27 September 2023