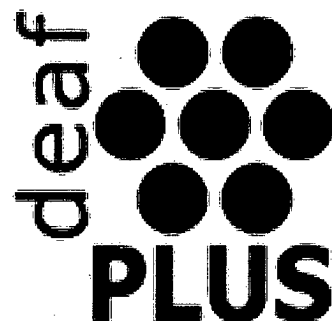


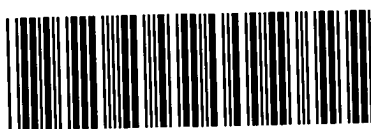
**Breakthrough (Deaf-Hearing Integration)
(Company Limited by Guarantee)**

Working Names:



**Report and Accounts
31 March 2014**

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COMPANIES HOUSE

Registered Charity Number: 1073468
(Charity Registered in England & Wales)

Registered Company Number: 03680467
(Company Registered in England & Wales)

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Company Information

President

D S Hyslop OBE

Directors (Trustees)

Kevin Powell Chair

David Packham Treasurer

Janette Hewitt

James Watson-O'Neill

Sheila Gibson

Angela Walker

(Appointed 11 June 2013)

Company Secretary

A Pankhania

Auditors

Knox Cropper
Chartered Accounts & Registered Auditors
8/9 Well Court
London
EC4M 9DN

Registered office

1 Key Close
Whitechapel
London
E1 4HG

Registered Charity number

1073468

Registered Company number

03680467

STRUCTURE GOVERNANCE AND MANAGEMENT

The charity is managed by a Board of Trustees who set and oversee the strategy for the management and development of the organisation.

The Board meets a minimum of 4 times per year and individual trustees, in particular the Chair, meet and communicate with key staff on a regular basis to ensure that the strategy is being implemented.

OBJECTIVES AND ACTIVITIES

deafPLUS (formerly Breakthrough) was set up over 40 years ago with the objective of deaf and hearing people working together to achieve equality for all. In the early days we introduced many new concepts to benefit deaf people in the UK, including deaf awareness training, email and the Internet, textphones.

The work of the charity has three key objectives:

- To achieve equality by providing one on one support and guidance
- To facilitate independent living and to provide help to those with sensory impairment.
- To develop the person so he/she is able to participate equally in wider society by way of our public information sessions and personal training courses

Our staff are all appropriately qualified and/or experienced in Information, Advice, Guidance and Advocacy and 77% have a sensory loss themselves which gives us the ability to empathise with our client group, having had personal experience of many of the issues our clients face.

The Charitable Company, which is limited by guarantee, was incorporated on 8 December 1998 under registration number 3680467 and is governed by its Memorandum and Articles of Association. The Company was registered with the Charity Commission on 25 January 1999 and given the number 1073468.

The Trustees delegate the day to day running of the company to the Chief Executive, supported by the staff team and volunteers but meet and communicate on a regular basis to monitor the financial and administrative progress of the charity, and ensure adherence of the charity's activities to the objects stated above.

None of the Trustees/Directors have any beneficial interest in the company.

There are no connected entities, this report and financial statements embraces all the activities of the Charity.

PUBLIC BENEFIT

The Trustees confirm they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

The charity's aims to promote and maintain "positive" and "inclusive" role model practice between deaf, hearing, visually impaired and sighted people within deafPLUS/visionPLUS and to train and support people outside deafPLUS/VisionPLUS in achieving equal status and recognition.

Our aims and objectives of the charity are embodied in the services we provide, namely:

- Information, Advice, Guidance and Advocacy
- Employment
- Sensory Loss Rehabilitation
- Equipment Demonstration, Assessment and Installation
- BME and Deafblind support
- Education on Lip reading and Sensory Loss Issues
- Art, Leisure, Personal Development and Social Activities

deafPLUS, through its programmes, works to improve the lives of deaf people, helping them to overcome problems and make the most of opportunities. We also raise public awareness of both deafness and visual impairment, and increase understanding about the services which people with sensory loss.

In 2013-14:

- deafPLUS supported 4,562 people with 10,242 enquiries.
- Our London employment services had an over 50% success rate, demonstrating that specialist support for deaf people is significantly more successful than other, well funded but essentially generic employment initiatives.
- Our Mobile Advisory Service teams continued to reach out to isolated, mainly rural communities, providing 2,579 deaf people with practical advice on deafness, and raising awareness amongst the general public of deafness and how to communicate with deaf people.
- Our visionPLUS work to support those with visual impairment in Bath & North East Somerset and Ealing continued to be successful.

QUALITY ACCREDITATION

deafPLUS has been successfully reaccredited under Matrix, the Advice Quality Standard and Positive about Disability, and supported by our quality assurance system, funders and users can maintain their confidence in the services we provide across the country.

ACHIEVEMENTS AND PERFORMANCE

Despite reductions in funding, deafPLUS has worked successfully with all stakeholders to deliver on our aims and objectives; helping beneficiaries with 10,242 enquiries relating to Deaf, hard of hearing and visual enquiries and issues.

These have ranged from;

- advice
- assessment for, demonstration and provision of equipment
- enabling benefits access
- helping clients to secure employment
- providing general support and information
- reablement/rehabilitation
- signposting
- support to carers
- supporting clients to realise their legal and civil rights, responsibilities and entitlements

Our services are organised into four key areas:

- Information, Advice and Guidance (IAG) (including Equipment)
- Advocacy
- Employment
- Education, training and life skills

INFORMATION, ADVICE AND GUIDANCE

Those with a sensory loss have specific needs that differ considerably from those of the general population. Those who are Deaf, for example, do not pick up verbalised incidental information.

Deaf people often leave school with a reading age of nine and are dependent throughout life on others to translate written information for them. Such day-to-day activities as accessing benefits or writing job applications can require significant support.

Additionally, acquired hearing or sight loss gives rise to a need to access guidance on adapting to life with such a major change in circumstances; from using new equipment to accessing services and benefits.

deafPLUS and visionPLUS delivers information, advice and guidance services to meet the needs of our clients from our centres in Bath & North East Somerset, Birmingham, Ealing, Hammersmith & Fulham, Hackney, Hampshire, Somerset, Surrey and Tower Hamlets.

Staff supported clients by providing advice and support on issues ranging from adaptive equipment to tax credits, benefit changes, access to interpreters and debt agreements.

Our two Mobile Advisory Service (MAS) vehicles, fitted with a selection of equipment of particular benefit to those affected by hearing loss, travelled to 502 venues across Hampshire, Surrey and Somerset. Our MAS teams assisted 2,579 people with enquiries ranging from finding the best telephone for the individual; through door bells and smoke alarms that meet the needs of those who cannot hear standard items, to TV devices that enable an individual with hearing loss enjoy television with their family at a level of sound acceptable to all. MAS staff also assisted with basic hearing aid maintenance including retubing.

ADVOCACY

Worry about financial, family, health and housing issues creates great strain on an individual.

Advocacy can lead to an improved experience of services for individuals through improved involvement in decision making, informed choices and better access.

The health and resilience of individuals, families and communities is fundamental to building a fair and free society which protects people's human and civil rights. Being in control of our own lives, good relationships, purposeful activities and participation in our communities improves both our physical and mental health

Deaf people have the right to independent advocacy in health, mental health services, education, employment and social care to ensure that each individual can fully participate in any assessment and discussion of services to make an informed choice. This should be provided by specialist officers with appropriate credentials and expertise in supporting deaf people.

Our advocacy services support Deaf and hard of hearing clients to realise their legal and civil rights, responsibilities and entitlements through assistance with inclusion, welfare benefits, housing issues, translation of written English into British Sign Language, citizenship rights, introductory legal and financial advice and signposting.

Where necessary, our officers help with negotiations with third parties and act for clients who are unable to do so themselves, communicating with our clients in British Sign Language if that is their preferred method of communication.

Benefits, housing, legal and community interaction continue to dominate the support clients need assistance with and clearly demonstrate the ongoing need of such services.

Advocacy interactions are very personalised and range from one or two hours through to many hours over a number of months.

Over 3,000 people benefited from the advocacy services provided from our offices despite funding reductions.

Staff not only support clients with matters they bring to our advocates' attention but advocates also promote self advocacy; sign posting or referring clients to workshops and training that will enable them to develop their self advocacy skills and pathways to improving their lives through employment or volunteering.

EMPLOYMENT

While there are other generalist organisations to support disabled people into work, the needs of a deaf person differ greatly. The main obstacle to receiving accessible support from these organisations is communication. Having to wait for an appointment or not being able to get one-to-one support because an interpreter is not available or of too low a skill level is both frustrating and prevents significant progress.

Action on Hearing Loss research has found that the unemployment rate amongst deaf people (19%) is four times that of the national average (5%) for all non-disabled people.

In 2013-2014 we provided employment services led by deaf employees for residents of all London Boroughs. The vast majority of clients who registered with us undertook courses such as Job Preparation, IT and Basic English, all taught by a tutor with BSL skills.

Over 50% of those who registered with our employment services in London, obtained employment which is a fantastic result in the present economic situation. Work experience placements increased and a number led to employment.

Many clients attend the drop in sessions and also the Job Club. A number sourced jobs on these days and they have realised the added value of learning recruitment processes and consistency in applications.

Work placements with Sainsbury's, Royal Mail, and Nandos continued to be available and all three organisations continue to be brilliantly supportive of our work. Most work placements are for 2 weeks but we have been able to secure a few for as many as 12

weeks. These placements are designed to raise the confidence of each deaf client and to give them the experience of working as an employee on a daily basis.

We assist employers by preparing our clients for the realities and 'rules' of work, including time-keeping, attitude and knowledge of health & safety.

As part of our commitment to both our client and their employer, we continue to support the client and employer with any issues that arise whilst a work placement is in place or during the early months of employment.

Over 12 Deaf Awareness sessions were provided for employers and our officers were able to help employers understand how reasonable adjustments with regard to communicating with deaf employees can be simple but highly effective.

Employers and employees were also provided with information and assistance on Access To Work booking British Sign Language Interpreters.

EDUCATION, TRAINING & LIFESKILLS

Hearing loss affects one in six of the UK population and 55% of people over 60. The effects of hearing loss are profound for many people and include becoming cut off from family and friends, increasing social isolation, inability to live independently and, in more extreme cases, mental health problems affecting whole families

Deaf people therefore need accessible services and activities to improve their social, emotional and psychological well being and to reduce their social isolation and loneliness, thus enhancing their self-esteem and reducing impact on their mental health.

deafPLUS provide a variety of opportunities for Deaf and hard of hearing people to enhance their skills, personal wellbeing sense of self-worth. These range from talks at coffee mornings, through workshops to full qualification training.

We have also provided Deaf Awareness training or information to many organisations including Councils, Employers, Housing Associations and other interested parties.

Centres also hold events to gain feedback and learn about what our clients are finding difficult in the wider community, in order that this informs the services we provide.

PARTNERSHIPS THAT HAVE ENHANCED OUR WORK:

We thank London Borough of Tower Hamlets for the provision of premises in Whitechapel and Rushmoor Borough Council for office accommodation in Aldershot.

Ashurst LLP has, again provided pro bono legal advice and support during the year for which we are most grateful.

UKCoD continues to process all CRB checks for our staff and volunteers as well as providing information and represent us on national policy and legislation.

Newton Shopping Centre and Pertemps, Birmingham kindly provide venues for drop in venues in the city.

The East London Business Alliance (ELBA) has continued to support deafPLUS not only through management of Deaf Hands project but also with our trustee and volunteer recruitment.

Additionally deafPLUS has been supported by many volunteers and "expert" contacts who have given freely of their time and knowledge to support all areas of the organisation ranging from the teams in the regions to advising the Board of Trustee/Directors.

We would like to thank all our partners and volunteers.

Their support in assisting us to run an organisation as diverse as deafPLUS and visionPLUS is invaluable.

FUTURE PLANS

Funding reductions have impacted on the charity but by realigning our operations without compromising on the quality of our services we have been able to continue to deliver effectively and efficiently for the benefit of our clients and funders. Even more effective forward planning will enhance this efficiency.

Our future plans include providing:

- developing sensory partnerships with vision and other disability organisations collaborating on a holistic approach for information, advice and guidance
- increasing our delivery of individual support for physical, emotional and social needs of those with sudden and acquired hearing loss, enabling them to maintain their independence
- increasing our specialist support for carers to help them meet their emotional and financial needs
- increasing the number of training courses we run for Deaf Awareness, BSL, lipreading, basic skills and IT
- proactively linking with employers and other organisations to raise awareness and understanding of the challenges faced by Deaf, deafened and hard of hearing people and techniques to facilitate integration

FINANCIAL REVIEW

We would like to thank the following trusts, organisations and individuals for their financial assistance during the year, enabling us to both maintain and develop our services:

Eveson Trust
The Ruffield Charitable Trust
Santander Trust
Lloyds Foundation Trust
Hedley Foundation Trust
Albert Hunt Trust
Roger Vere Foundation
Waitrose Trust
Moreland's Charitable Trust
Elmbridge Borough Council
Eastleigh Borough Council
Rushmoor Borough Council
Open Research Ltd
Dolphin Women's Club
deafClub Whitechapel

Portrait Solicitors
Concorde Club
Aldershot Rotary Club
Townwomen's Guild
Jo Gosney (Farnborough)

deafPLUS, as with all charities, faces strong financial challenges in the future; not least the expected pressure on Council funding arising from a weakening economic situation throughout the country.

During the year the Trustees reviewed the charity's Reserves Policy and examined the charity's requirements for reserves following their review of risks facing the charity. The Trustees have agreed to designate the following funds:

- Assets renewals to cover the costs of much needed updating of the charity's website, photocopiers and other fixed assets, the reserve balance at 31st March 2014 was £50,000.
- Pensions Fund to cover the charity's potential pension's deficit, estimated to be £324,226 (2013: £432,747) at 31st March 2014 (Note 13). The fund is also being used to meet additional pension contributions of approximately £30k per annum over the next ten years as required by the Pension Trust. The Pension fund's balance at 31st March 2014 was £190,713.
- Redundancy Reserve will be used only to meet the potential cost of redundancy in the unfortunate event of termination of employment contract due to contract cessation for existing staff. The designated fund balance at 31 March 2014 was £43,256.

The unrestricted general reserves balance at 31 March 2014 was £72,961, approximately two months staff costs.

RISK MANAGEMENT

Each year, and as necessary, the trustees undertake a comprehensive Risk Assessment to enable them to keep under review the systems and practices that we have in place to manage major strategic, business and operational risks to which the Charity is exposed.

Additionally, the trustees keep in focus their statutory obligations, including considering the strategy for the organisation and its financial probity.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to
- prepare the financial statements on the going concern basis unless it is inappropriate

The trustees are responsible for keeping proper accounting records that 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.

DISCLOSURE OF INFORMATION TO THE AUDITORS

Each of the Trustee/Directors has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware.

They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

In so far as the trustees are aware:

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf:



K Powell
Chair
31 July 2014

Independent Auditor's Report

We have audited the financial statements of Breakthrough (Deaf-Hearing Integration) for the year ended 31st March 2014 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

Respective responsibilities of trustees and auditor

As explained more fully in the Trustees' Responsibilities Statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Directors to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2014 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

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

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

Kevin Lally

Kevin Lally

Senior Statutory Auditor

for and on behalf of Knox Cropper, Statutory Auditors 31st July 2014

Knox Cropper
8/9 Well Court
London
EC4M 9DN

	Notes	Unrestricted Funds 2014 £	Restricted Funds 2014 £	Total Funds 2014 £	Total Funds 2013 £
Incoming resources					
<i>Incoming resources from generated funds</i>					
Voluntary Income					
Donations & Legacies	2	73,364	-	73,364	40,159
Investment Income	3	2,173	-	2,173	2,038
<i>Incoming resources from charitable activities</i>					
Statutory and grant funding	3	132,135	388,680	520,815	543,233
Other Income	3	32,568	-	32,568	40,532
Total incoming resources		240,240	388,680	628,920	625,962
Resources expended					
Costs of generating funds	5	(10,930)	(9,184)	(20,114)	(16,015)
Costs of charitable activities	5	(205,614)	(348,516)	(554,130)	(522,800)
Governance costs	4	(6,387)	(8,666)	(15,053)	(15,810)
Total resources expended		(222,931)	(366,366)	(589,297)	(554,625)
Net Resources	6	17,309	22,314	39,623	71,337
Fund Balances brought forward		340,425	32,344	372,769	301,432
Fund Balances carried forward	15	357,734	54,658	412,392	372,769

		2014		2013	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	8		<u>1,050</u>		<u>2,253</u>
Total fixed assets			1,050		2,253
Current assets					
Stock		8,826		6,657	
Debtors	9	30,749		30,001	
Cash at bank and in hand		<u>438,776</u>		<u>366,314</u>	
Total current assets		478,351		402,972	
Creditors:-					
amounts due within one year	10	(67,009)		(32,456)	
Net Current Assets			<u>411,342</u>		<u>370,516</u>
Total assets less current liabilities			<u>412,392</u>		<u>372,769</u>
Capital and Reserves					
General Funds	15		72,961		79,930
Designated Funds	15		283,969		260,495
Restricted Funds	15		<u>55,462</u>		<u>32,344</u>
Total charity funds			<u>412,392</u>		<u>372,769</u>

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Approved by the trustees on 31st July 2014 and signed on its behalf by:

K Powell

Kevin Powell
Chair

Company Registration Number: 03680467
Charity Registration Number: 1073468

The notes on pages 17 to 26 form part of these financial statements

1 Accounting policies

Basis of preparation of the accounts

The financial statements have been prepared in accordance with all applicable accounting standards, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005 (revised June 2008). The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008 and the Companies Acts, and include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the company's operation and in order to comply with the requirements of the SORP.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

The particular accounting policies adopted are set out below.

Accounting convention

The financial statements are prepared, on a going concern basis, under the historical cost convention

Incoming Resources

Incoming resources are accounted for on a receivable basis

All grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

Legacies are recorded when they can be quantified and have been confirmed by a third party.

Rental income is included in the income and expenditure account net of collection charges on a receivable basis.

Bank Interest received is included on an actual receipts basis.

Deferred income

In accordance with the Statement of Recommended Practice for Accounting and Reporting (revised June 2008) issued by the Charity Commissioners for England & Wales grants received in advance and specified by the donor as relating to specific accounting periods or alternatively which are subject to conditions which are still to be met, and which are outside the control of the charity or where it is uncertain whether the conditions can or will be met, are deferred on an accruals basis to the period to which they relate. Such deferrals are shown in the notes to the accounts and the sums involved are shown as creditors in the accounts.

Recognition of liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the Statement of Recommended Practice for Accounting and Reporting (revised June 2008) issued by the Charity Commissioners for England & Wales.

Pensions

The charity operates a scheme to contribute a defined amount to individual employees pension schemes and the pension charge represents the amounts payable by the charity to the pensions schemes in respect of the year.

Tangible Fixed Assets

All tangible fixed assets are stated at historical cost less depreciation.

Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated useful economic lives.

Motor Vehicles	25% straight line
Fixtures & Equipment	33% straight line

Funds

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above.

	2014	2013
	£	£
2 Analysis of Voluntary Income		
Access to Work - Grants	11,429	17,672
Donations and Covenants from individuals	7,731	3,604
Donations from Charitable Trusts	23,280	12,850
Donations from Other Organisations	4,824	5,033
Legacies	26,100	1,000
	<u>73,364</u>	<u>40,159</u>

In addition to the above grants, donations and legacies the Charity receives the use of the Trinity Centre and the costs associated with maintaining the premises free of charge from The London Borough of Tower Hamlets. A notional rent of £12,000 pa is included in the Statement of Financial Activities for the benefit of Tower Hamlets project. The notional rent charge is allocated to all Whitechapel projects using staff hours associated with those projects. The Charity also receives the use of the Aldershot Office. Hampshire County Council pays the rent for these offices amounting to £2,250 for 2013-14. The notional rent and associated cost is allocated to Hampshire project.

	2014	2013
	£	£
3 Analysis of Charitable Income		
Statutory Grant Funding for Charitable Activities	520,815	543,233
Rental Income	3,015	5,125
Equipment Sales	10,297	10,363
Other Income	4,506	1,454
Insurance Claim	-	11,590
Notional Rent	14,750	12,000
Bank Interest	2,173	2,038
	<u>555,556</u>	<u>585,803</u>

	2014	2013
	£	£
4 Governance Costs		
Audit & Accountancy Fees	5,093	4,969
Trustees Expenses:		
Travel & Subsistence	670	931
Other Costs	57	70
Staff Costs	<u>9,233</u>	<u>9,840</u>
	<u>15,053</u>	<u>15,810</u>

5 Analysis of Charitable Activities

	Information & Guidance £	Advice & Advocacy £	Employ- ment £	Education Training and Lifeskills £	Support Costs £	Total 2013-14 £	Total 2012-13 £
Direct Costs							
Staff Costs	(166,505)	(79,407)	(20,639)	(66,114)	(19,040)	(351,705)	(349,296)
Pension Deficit*					(30,287)	(30,287)	-
Other Direct Costs	(37,322)	(9,747)	(1,030)	(14,150)	(12,956)	(75,205)	(75,266)
	(203,827)	(89,154)	(21,669)	(80,264)	(62,283)	(457,197)	(424,562)
Overheads							
Premises Costs	(40,942)	(13,165)	(4,007)	(2,713)	(475)	(61,302)	(64,872)
Office Costs	(18,514)	(6,436)	(1,950)	(3,184)	(5,547)	(35,631)	(33,366)
	(59,456)	(19,601)	(5,957)	(5,897)	(6,022)	(96,933)	(98,238)
Charitable Activities	(263,283)	(108,755)	(27,626)	(86,161)	(68,305)	(554,130)	(522,800)
Cost of Generating Funds	(7,306)	(3,162)	(763)	(3,126)	(5,757)	(20,114)	(16,015)
Governance	(6,687)	(2,876)	(697)	(2,854)	(1,939)	(15,053)	(15,810)
Total Expenditure	(277,276)	(114,793)	(29,086)	(92,141)	(76,001)	(589,297)	(554,625)

* The Pension Trust Trustees have exercised its power to require employers to pay additional contributions over 10 years to cover past service pension deficit (see also note 13)

	2014 £	2013 £
6 Net Incoming Resources		
The net incoming resources is stated after charging:		
Depreciation of Tangible Fixed Assets	1,203	1,412
Operating Lease rentals - hire of equipment	5,898	6,096
Audit Fees	5,093	4,969
	<u>12,194</u>	<u>12,477</u>

7 Staff Costs	2014	2013
	£	£
Wages and Salaries	350,886	350,442
Pension Costs	31,709	1,610
Social Security Costs	23,403	22,827
	<u>405,998</u>	<u>374,879</u>

The average full time equivalent number of staff employed by the Charity during the year was 14 (2013 - 15)

No employee's total emoluments exceeded £60,000 during the year (2013 - none).

During the year £727 (2013 - £931) was reimbursed to past and present trustees for travel, subsistence and overnight accommodation, solely necessary for attendance at meetings, in accordance with the Memorandum and Articles of Association.

8 Tangible Fixed Assets	Fixtures and Equipment	Motor Vehicles	Total
Cost	£	£	£
At 1 April 2013	178,873	60,514	239,387
Additions	-	-	-
Disposals	-	-	-
At 31 March 2014	<u>178,873</u>	<u>60,514</u>	<u>239,387</u>
Depreciation			
At 1 April 2013	176,620	60,514	237,134
Provided in year	1,203	-	1,203
Written back on disposals	-	-	-
At 31 March 2014	<u>177,823</u>	<u>60,514</u>	<u>238,337</u>
Net Book Value			
At 31 March 2013	2,253	-	2,253
At 31 March 2014	1,050	-	1,050

All the above assets are used by the employees of the Charity to fulfil both the charitable objectives and in the management and administration of the Charity.

9 Debtors: amounts falling due within one year	2014	2013
	£	£
Trade debtors	21,226	9,956
Prepayments and Accrued Income	1,136	14,045
Other debtors	8,387	6,000
	<u>30,749</u>	<u>30,001</u>

10 Creditors: amounts falling due within one year	2014	2013
	£	£
Trade Creditors	22,784	14,215
Accruals and Deferred Income	34,986	12,094
Other Creditors	50	100
Taxation and Social Security	9,189	6,047
	<u>67,009</u>	<u>32,456</u>

11 Other Commitments

As at 31 March 2014 the Charity had the following annual commitments under non-cancellable operating leases:

	2014	2013
	£	£
Property Leases		
Within one year	-	-
Between two to five years	12,000	12,000

12 Analysis of Fund Balances between Net Assets

	Restricted	Unrestricted	Total
	£	£	£
Tangible Fixed Assets	-	1,050	1,050
Debtors	22,244	8,505	30,749
Other Assets	66,962	380,640	447,602
Creditors: amounts falling due within one year	(34,548)	(32,461)	(67,009)
	<u>54,658</u>	<u>357,734</u>	<u>412,392</u>
Total Net Assets	54,658	357,734	412,392

13 Pension Trust Growth Plan

deafPLUS participates in The Pensions Trust's Growth Plan (the Plan). The Plan is funded and is not contracted-out of the State scheme. The Plan is a multi-employer pension plan.

Contributions paid into the Plan up to and including September 2001 were converted to defined amounts of pension payable from Normal Retirement Date. From October 2001 contributions were invested in personal funds which have a capital guarantee and which are converted to pension on retirement, either within the Plan or by the purchase of an annuity. The rules of the Plan allow for the declaration of bonuses and/or investment credits if this is within the financial capacity of the Plan assessed on a prudent basis.

Bonuses/investment credits are not guaranteed and are declared at the discretion of the Plan's Trustee.

The Trustee commissions an actuarial valuation of the Plan every three years. The purpose of the actuarial valuation is to determine the funding position of the Plan by comparing the assets with the past service liabilities as at the valuation date. Asset values are calculated by reference to market levels. Accrued past service liabilities are valued by discounting expected future benefit payments using a discount rate calculated by reference to the expected future investment returns.

The rules of the Plan give the Trustee the power to require employers to pay additional contributions in order to ensure that the statutory funding objective under the Pensions Act 2004 is met. The statutory funding objective is that a pension scheme should have sufficient assets to meet its past service liabilities, known as Technical Provisions. If the actuarial valuation reveals a deficit, the Trustee will agree a recovery plan to eliminate the deficit over a specified period of time either by way of additional contributions from employers, investment returns or a combination of these. The Pension Trust Trustees have exercised its power to require employers to pay additional contributions over 10 years. The additional contributions paid by deafPLUS during the year is £30,287 (2012-13: nil), this figure will increase by 3% per annum.

deafPLUS paid contributions at the rate of 3% during the accounting period. Members paid contributions at the rate of 0-1% during the accounting period. As at the balance sheet date there were 3 active members of the Plan employed by deafPLUS.

It is not possible in the normal course of events to identify on a reasonable and consistent basis the share of underlying assets and liabilities belonging to individual participating employers. The Plan is a multi-employer scheme, where the assets are co-mingled for investment purposes, and benefits are paid out of the Plan's total assets. Accordingly, due to the nature of the Plan, the accounting charge for the period under FRS17 represents the employer contribution payable.

The valuation results at 30 September 2011 were completed in 2012 and have been formalised. The valuation of the Plan was performed by a professionally qualified Actuary using the Projected Unit Method. The market value of the Plan's assets at the valuation date was £780 million and the Plan's Technical Provisions (i.e. past service liabilities) were £928 million. The valuation therefore revealed a shortfall of assets compared with the value of liabilities of £148 million, equivalent to a funding level of 84%.

This plan is now closed, future contributions will be paid to the Pension Trust defined contribution scheme which is available to all staff.

14. Contingent Liability

deafPLUS has been notified by The Pensions Trust of the estimated employer debt on withdrawal from the Plan based on the financial position of the Plan as at 30 September 2013. As of this date the estimated employer debt for deafPLUS was £324,226.

	2014 (£)	2013 (£)
Contingent Liability at start of accounting period	424,063	353,943
Provision made (reversed) in the period	(69,550)	70,120
Provision utilised	<u>(30,287)</u>	<u>-</u>
Contingent Liability at end of accounting period	324,226	424,063

15. Movement in Funds during the year

	Balance at 1 April 2013	Incoming Resources	Resources Expended	Reserve Transfers	Balance at 31 Mar 2014
	£	£	£	£	£
Restricted Funds					
Information & Guidance					
London Borough of Hackney	-	36,334	(33,660)	547	3,221
London Borough of Ealing	5,708	65,057	(60,780)	760	10,745
Hammersmith & Fulham	2,076	4,375	(4,035)	-	2,416
Bath City Council	9,925	106,082	(100,470)	2,321	17,858
	<u>17,709</u>	<u>211,848</u>	<u>(198,945)</u>	<u>3,628</u>	<u>34,240</u>
Advice & Advocacy					
London Borough of Tower Hamlets	-	47,660	(43,013)	-	4,647
London Borough of Ealing	1,278	23,474	(24,266)	-	486
Hampshire Council	706	6,600	(6,176)	31	1,161
Birmingham City Council	-	30,860	(30,860)	-	-
	<u>1,984</u>	<u>108,594</u>	<u>(104,315)</u>	<u>31</u>	<u>6,294</u>
Employment					
London Borough of Tower Hamlets	799	3,955	(3,592)	-	1,162
Trust for London	3,910	25,235	(25,491)	713	4,367
	<u>4,709</u>	<u>29,190</u>	<u>(29,083)</u>	<u>713</u>	<u>5,529</u>
Education, Training and Lifeskills					
London Borough of Tower Hamlets	-	12,381	(7,024)	-	5,357
Birmingham City Council	-	19,417	(19,417)	-	-
	<u>-</u>	<u>31,798</u>	<u>(26,441)</u>	<u>-</u>	<u>5,357</u>
Redundancy Reserve	4,372	-	-	(4,372)	-
MAS Van Appeal	-	4,801	(3,997)	-	804
Restricted Small Grants	3,570	7,250	(7,582)	-	3,238
	<u>32,344</u>	<u>393,481</u>	<u>(370,363)</u>	<u>-</u>	<u>55,462</u>
Designated Funds					
Asset Repairs & Renewal	50,000	-	-	-	50,000
Redundancy Reserve	29,495	-	-	13,761	43,256
Pensions Deficit	181,000	-	(30,287)	40,000	190,713
	<u>260,495</u>	<u>-</u>	<u>(30,287)</u>	<u>53,761</u>	<u>283,969</u>
General Funds	79,930	235,439	(188,647)	(53,761)	72,961
Total Funds	<u>372,769</u>	<u>628,920</u>	<u>(589,297)</u>	<u>-</u>	<u>412,392</u>

Information & Guidance

Funding provided to enable deafPLUS to support deaf and visually impaired clients with improved access to information helping service users realise their legal and civil rights, responsibilities and entitlements. The funding is used to provide drop-in sessions and pre-arranged appointments where advisors can provide confidential information, advice and guidance to service users. Information provided is on all aspects of deafness including equipment, tips and advice and where necessary, who to contact for further advice and guidance. Information is also produced in other community languages to meet the needs of people from non-English speaking BME backgrounds.

Advice & Advocacy Services

Funding received provides deaf and hard of hearing people with advice and support, such as:

- Guidance with Applications, for example Income Support, Disability Living Allowance (DLA) and Attendance Allowance (AA)
- Housing advice, including Housing Benefit
- Council Tax Benefit and applying for housing.
- Advice on access to council services
- Access to legal services
- Providing support at meetings with other agencies

Employment

The funding is to provide deaf and hard of hearing service users with basic Employment Support such as assisting them into employment and training opportunities, encourage client participation in vocational training courses and work placements as well as provide advice on the Access to Work programme. deafPLUS also supports prospective employers with advice on all aspects of deafness including deaf awareness and work-based BSL training. This service helps remove barriers faced by deaf and hard of hearing people when trying to access the labour market by providing support and communication in a way they that meets their needs such as having documents translated into a form that deaf people with low level English literacy skills can access and providing communication in BSL or clear spoken English.

Education, Training and Lifeskills

Funding received to provide Lipreading classes where a qualified lip reading tutor provides the service users with some structured support to improve their lip reading skills. Funding is also used to provide other activities and workshops, such as opportunity for users to participate in drama workshops, deaf clubs for BME groups and elderly clients, event volunteering, training in deaf awareness, Health & Safety, First Aid and IT.

MAS Van Fund Appeal

This appeal seeks to raise funds to replace the existing two vans which are over ten years old now.

16.Related Party Transactions

There were no related party transactions during the year