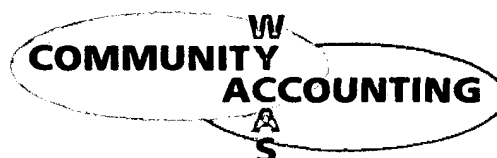
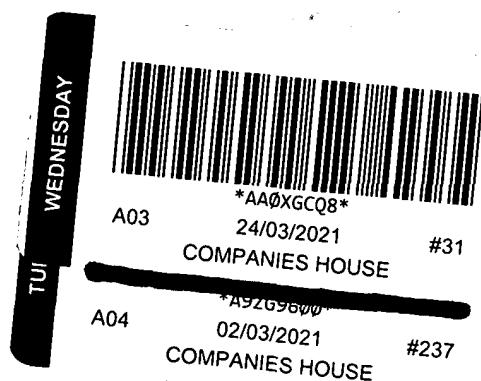


# **Deaf Ex-Mainstreamers Limited**

Charity number 1114319

A company limited by guarantee number 05608965

## **Annual Report and Financial Statements for the year ended 31 March 2020**



West Yorkshire Community Accounting Service

# **Deaf Ex-Mainstreamers Limited**

## **Annual Report and Financial Statements for the year ended 31 March 2020**

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**Prepared by West Yorkshire Community Accounting Service**

# **Deaf Ex-Mainstreamers Limited**

## **Trustees' report for the year ended 31 March 2020**

### **Reference and administrative details of the charity, its trustees and advisors**

The trustees during the financial year and up to and including the date the report was approved were:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Jill Jones	Chair	
Georgina Brown	Treasurer	
David Leach		
Khalid Ashraf		
Frank Daltrey		
Stephen Gibson		
David Leach		
Ian Randell		
Andrew Smith		
Mickey Fellowes		
John Smith		
Rachel Hardcastle		Resigned October 2019
Aquib Karim		Appointed April 2019
Falak Sher		Appointed September 2019
<b>Charity number</b>	1114319	Registered in England and Wales
<b>Company number</b>	05608965	Registered in England and Wales
<b>Registered and principal address</b>	<b>Bankers</b>	
7 South Parade	HSBC Bank plc	Yorkshire Building Society
Wakefield	66 Westgate	30-32 Kirkgate
West Yorkshire	Wakefield	Wakefield
WF1 1LR	WF1 1XB	WF1 1TG

### **Accountants**

#### **West Yorkshire Community Accounting Service**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

### **Structure, governance and management**

The charity is a company limited by guarantee and was formed on 1 November 2005. It is governed by a memorandum and articles of association. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

### **Method of recruitment and appointment of trustees**

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

# **Deaf Ex-Mainstreamers Limited**

## **Trustees' report (continued) for the year ended 31 March 2020**

### **Objectives and activities**

#### **The charity's objects**

To promote the relief of and advance the education of deaf persons, in particular by the provision of a service calculated to assist them to obtain their full rights and privileges as citizens.

#### **The charity's main activities**

In order to further the objects the charity has established its DEX Deaf Youth Council (DDYC). DEX has also undertaken research into British Sign Language and is working with the Government in order that more deaf children can access it.

#### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of education for deaf children and young people in the UK.

#### **Achievements and performance**

The Deaf is Me project from September 2019 is developing the work began on the Live Well Project, where deaf young members were chosen to facilitate the DEX Deaf Youth Council's programmes of activities and support them with prioritising their workshops. DEX has enabled one Joint Project Coordinator to become self employed and trained her how to claim for fees and expenses as well as training and supervising with day-to-day management. She is now being supported with two other freelance Project Coordinators who work fewer hours as they are a student or have other part-time employment.

DEX Ex-Mainstreamers Ltd has provided group and individual support to the DEX Deaf Youth Council (DDYC) by facilitating the members in developing its own programme of activities, and supporting with advocacy, counselling and information on a range of issues. The workshops have ranged from the group script writing and filming a deaf awareness comedy, yoga and climbing to training on how to work with British Sign Language /English interpreters and how to request this provision from service providers. All were given a plastic access card to present when asking for communication support.

The Calderdale Deaf Association commissioned DEX to facilitate the Calderdale Deaf Youth Hub (CDYH) which is a small group of non-signing deaf teenagers and which required training and supporting the freelance staff in working with a different deaf membership group, and encouraging the CDYH to actively participate in their programme.

DEX was successful with its work with the BSL Working Group (formerly the BSL Costings Group) of deaf organisations creating the BSL Bill. Because of our input the BSL Working Group is now a Special Interest Group of the UK Council on Deafness so it now has access to the All Party Parliamentary Group on Deafness. Whilst this lengthy process took place the BSL Working Group did not meet so the campaign begins again.

Research has been ongoing working up a developmental social enterprise project to continue the work of the deaf youth groups, whilst expanding to provide environmental employment opportunities for deaf young people and an employment advocacy service. An application is on hold due to the pandemic.

Covid-19 began at the end of March and funding was obtained in the new financial year in order that the DEX Deaf Youth Council could stay in contact. The decision was made at the end of the financial year to continue our good work.

At the time of signing these accounts the charity has been impacted by the global Covid-19 virus. The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to continue as a going concern.

# **Deaf Ex-Mainstreamers Limited**

## **Trustees' report (continued) for the year ended 31 March 2020**

### **Financial review**

The net expenditure for the year after transfers was £3,799, including net expenditure of £5,488 on unrestricted funds and net income of £1,689 on restricted funds.

### **Reserves policy**

The charity's free reserves at the year end were £15,844.

Deaf Ex-Mainstreamers Group Ltd (DEX) is a small charity wholly dependent on grants and donations. We need to hold back some funds as reserves in order to:

- a) Cover unexpected and unforeseeable events and gaps in funding.
- b) Protect day-to-day operational costs, e.g. employing temporary staff to cover a long-term sick absence. Freelance staff are contracted-in on a set number of hours per project but there may be pressures on the charity to deliver in a different way, i.e. for leave cover.
- c) Anticipate a source of income, e.g. a grant, not being renewed and in the event of being unable to raise project funding, particularly to create a seamless service from one project end to another new one.
- d) The need to fund short-term deficits in a cash budget, e.g. money may need to be spent before a funding grant is received.

#### **Assessment of DEX reserves level**

- a) We are aware of the limitations of restricted grants for projects. We work according to budget plans.
- b) We have a Yorkshire Building Society saving account for the purposes of the reserve fund. We do not currently have tangible fixed assets to sell or offset.
- c) We need to pay for any costs for a final financial statement, and closing down costs. We estimate that £2,000 is the minimum needed to cover for up to six months' activity. The balance sheet is contained in the trustees' annual report.
- d) It is not possible to set aside a specific sum for restricted projects unless we have enough income i.e. donations for the General unrestricted account.
- e) The Board has the responsibility to work with the Treasurer and the Treasurer has duty to inform the Board of any shortfalls. The Board has responsibility to abide by any advice from an independent professional financial institution on its legal duties.
- f) We will use this policy to review the amounts to be reserved at regular intervals, and according to any significant change in financial circumstances.

We will conduct an annual financial risk assessment in order to comply with legal governance duties; or at more regular intervals as required, i.e. for national crises and internal reasons.

# **Deaf Ex-Mainstreamers Limited**

## **Trustees' report (continued) for the year ended 31 March 2020**

### **Statement of trustees' responsibilities**

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts 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 the year. In preparing these financial statements, the trustees are required to:

select suitable accounting policies and apply them consistently;

observe the methods and principles in the Charities SORP;

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 accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Signed on behalf of the board of trustees:

Signed Till Jones (Trustee)

Name Till Jones

Date 18.3.21

# Deaf Ex-Mainstreamers Limited

## Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 31 March 2020

	Notes	2020 Unrestricted funds £	2020 Restricted funds £	2020 Total funds £	2019 Total funds £
<b>Income from:</b>					
Grants and donations	(2)	1,549	10,000	11,549	12,376
Contract income		-	-	-	20,000
Sales and fundraising		1,586	-	1,586	500
Bank interest		12	-	12	12
<b>Total income</b>		<b>3,147</b>	<b>10,000</b>	<b>13,147</b>	<b>32,888</b>
<b>Expenditure on:</b>					
Travel expenses and conferences		310	-	310	395
Rent and room hire		340	-	340	1,198
Insurance		501	-	501	488
Printing and stationery		-	-	-	17
Volunteer expenses		-	-	-	89
Events and workshops		1,260	-	1,260	992
Marketing and administration		121	-	121	137
Direct project costs		5,802	6,767	12,569	8,847
Sundries and refreshments		-	-	-	194
Consultancy		60	-	60	-
Other administration costs		309	-	309	419
Accountancy and independent examination		420	-	420	420
BSL interpreting service		1,056	-	1,056	1,569
<b>Total expenditure</b>		<b>10,179</b>	<b>6,767</b>	<b>16,946</b>	<b>14,765</b>
<b>Net (expenditure) / income</b>		<b>(7,032)</b>	<b>3,233</b>	<b>(3,799)</b>	<b>18,123</b>
<b>Transfers between funds</b>		<b>1,544</b>	<b>(1,544)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>(5,488)</b>	<b>1,689</b>	<b>(3,799)</b>	<b>18,123</b>
<b>Fund balances brought forward</b>		<b>21,332</b>	<b>5,925</b>	<b>27,257</b>	<b>9,134</b>
<b>Fund balances carried forward</b>	(3)	<b>15,844</b>	<b>7,614</b>	<b>23,458</b>	<b>27,257</b>

All incoming resources and resources expended derive from continuing activities.

# Deaf Ex-Mainstreamers Limited

## Balance sheet

as at 31 March 2020

	2020	2020	2020	2019
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Current assets</b>				
Prepayments	286	-	286	270
Cash at bank and in hand	(4) 16,398	7,614	24,012	27,407
<b>Total current assets</b>	<u>16,684</u>	<u>7,614</u>	<u>24,298</u>	<u>27,677</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Accruals	840	-	840	420
<b>Total current liabilities</b>	<u>840</u>	<u>-</u>	<u>840</u>	<u>420</u>
<b>Net current assets</b>	<u>15,844</u>	<u>7,614</u>	<u>23,458</u>	<u>27,257</u>
<b>Total assets less current liabilities</b>	<u>15,844</u>	<u>7,614</u>	<u>23,458</u>	<u>27,257</u>
<b>Net assets</b>	<u>15,844</u>	<u>7,614</u>	<u>23,458</u>	<u>27,257</u>
<b>Funds</b>				
Unrestricted funds	15,844	-	15,844	21,332
Restricted funds	-	7,614	7,614	5,925
<b>Total funds</b>	<u>15,844</u>	<u>7,614</u>	<u>23,458</u>	<u>27,257</u>

For the year ending 31 March 2020 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on

Date: 14.9.20

Signed: Jill Jones

(Trustee)

Name Jill Jones



# **Deaf Ex-Mainstreamers Limited**

## **Notes to the accounts**

### **for the year ended 31 March 2020**

#### **1 Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Donated goods for resale are valued at the amount actually realised upon their sale.

Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

# Deaf Ex-Mainstreamers Limited

## Notes to the accounts continued

for the year ended 31 March 2020

2 Grants and donations	2020 Unrestricted funds £	2020 Restricted funds £	2020 Total funds £	2019 Total funds £
NHS Wakefield Clinical Commissioning Group	-	-	-	8,000
Awards for All	-	10,000	10,000	-
Other grants and donations	1,549	-	1,549	4,376
	<u>1,549</u>	<u>10,000</u>	<u>11,549</u>	<u>12,376</u>

3 Restricted funds	Balance b/f	Incoming £	Outgoing £	Transfer £	Balance c/f £
DEX Deaf Youth Council (DDYC)	157	-	-	(157)	-
Big Lottery Fund (BLF)	591	-	-	(591)	-
NHS Wakefield Clinical Commissioning Group	5,177	-	4,381	(796)	-
Awards for All	-	10,000	2,386	-	7,614
	<u>5,925</u>	<u>10,000</u>	<u>6,767</u>	<u>(1,544)</u>	<u>7,614</u>

### Fund name

### Purpose of restriction

DEX Deaf Youth Council  
Big Lottery Fund (BLF)  
NHS Wakefield Clinical  
Awards for All

Towards the costs of the youth project  
For the 'Deaf Citizenship and Participation' project  
For the 'Live Well' project  
For the 'Deaf is Me' project

The unspent balances have been transferred to unrestricted funds with the agreement of the funders. It is the intention to transfer these funds to a designated fund which will be used for specific deaf youth work projects.

4 Cash at bank	2020 £	2019 £
HSBC current account	21,616	25,023
Yorkshire Building Society	2,396	2,384
	<u>24,012</u>	<u>27,407</u>

**Deaf Ex-Mainstreamers Limited**  
**Notes to the accounts continued**  
**for the year ended 31 March 2020**

**5 Related party transactions**

**Trustee expenses**

No trustee received any expenses during this year or the previous year.

**Trustee remuneration and benefits**

		2020	2019
		£	£
<b>Name of trustee</b>	<b>Legal authority</b>		
Stephen Gibson	Governing document	-	3,545

Stephen Gibson is a trustee and was paid under a freelance contract for providing project management services on the restricted projects.

No trustee received any other remuneration or benefit during this or the previous year.

# Deaf Ex-Mainstreamers Limited

## Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2020

	2020 Unrestricted funds £	2019 Unrestricted funds £	2020 Restricted funds £	2019 Restricted funds £	2020 Total funds £	2019 Total funds £
<b>Income</b>						
Grants and donations	1,549	4,376	10,000	8,000	11,549	12,376
Contract income	-	20,000	-	-	-	20,000
Sales and fundraising	1,586	500	-	-	1,586	500
Bank interest	12	12	-	-	12	12
<b>Total income</b>	<b>3,147</b>	<b>24,888</b>	<b>10,000</b>	<b>8,000</b>	<b>13,147</b>	<b>32,888</b>
<b>Expenditure</b>						
Travel expenses and conferences	310	392	-	3	310	395
Rent and room hire	340	271	-	927	340	1,198
Insurance	501	488	-	-	501	488
Printing and stationery	-	17	-	-	-	17
Volunteer expenses	-	-	-	89	-	89
Events and workshops	1,260	949	-	43	1,260	992
Internet and broadband	-	-	-	-	-	-
Marketing and administration	121	80	-	57	121	137
Direct project costs	5,802	1,749	6,767	7,098	12,569	8,847
Sundries and refreshments	-	194	-	-	-	194
Consultancy	60	-	-	-	60	-
Other administration costs	309	419	-	-	309	419
Accountancy and independent exam	420	420	-	-	420	420
BSL interpreting service	1,056	1,569	-	-	1,056	1,569
<b>Total expenditure</b>	<b>10,179</b>	<b>6,548</b>	<b>6,767</b>	<b>8,217</b>	<b>16,946</b>	<b>14,765</b>
<b>Net (expenditure) / income</b>	<b>(7,032)</b>	<b>18,340</b>	<b>3,233</b>	<b>(217)</b>	<b>(3,799)</b>	<b>18,123</b>
<b>Transfers between funds</b>	<b>1,544</b>	<b>-</b>	<b>(1,544)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>(5,488)</b>	<b>18,340</b>	<b>1,689</b>	<b>(217)</b>	<b>(3,799)</b>	<b>18,123</b>
<b>Fund balances brought forward</b>	<b>21,332</b>	<b>2,992</b>	<b>5,925</b>	<b>6,142</b>	<b>27,257</b>	<b>9,134</b>
<b>Fund balances carried forward</b>	<b>15,844</b>	<b>21,332</b>	<b>7,614</b>	<b>5,925</b>	<b>23,458</b>	<b>27,257</b>