

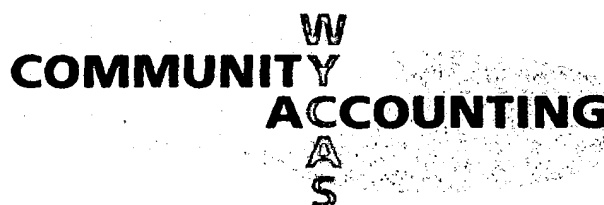
# **Deaf Ex-Mainstreamers Limited**

Charity number 1114319

A company limited by guarantee number 05608965

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## **Annual Report and Financial Statements** **for the year ended 31 March 2018**



West Yorkshire Community Accounting Service

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# **Deaf Ex-Mainstreamers Limited**

## **Annual Report and Financial Statements for the year ended 31 March 2018**

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**Prepared by West Yorkshire Community Accounting Service**

# **Deaf Ex-Mainstreamers Limited**

## **Trustees' report for the year ended 31 March 2018**

### **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	
David Leach	Treasurer - until October 2017	
Georgina Brown	Treasurer - from October 2017	
Khalid Ashraf		
Frank Daltrey		
Stephen Gibson		
John Kennedy		Resigned October 2018
Ian Randell		
Andrew Smith		
Mickey Fellowes		Appointed October 2017
John Smith		Appointed April 2018
Rachel Hardcastle		Appointed April 2018
<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

### **Independent examiner**

Helen Galvin FCCA

### **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 2018**

### **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**

A successful project was achieved for deaf and deafblind young people to learn about current affairs, government and democracy, law and order, global citizenship, rights and responsibilities and community volunteering: this was based on the ASDAN Citizenship short course.

Development of work with the BSL Costings Group consisting of DEX and other deaf organisations towards legal recognition and promotion of BSL. We became a Director of UK Council on Deafness to represent DEX, and this is the Secretariat for the All Party Parliamentary Group on Deafness.

Continue to raise awareness of the needs of deaf children in education via local authorities and other bodies via social media, and to fundraise for a major project with Young lives, Wakefield College and Jane Walton Co.

#### **Financial review**

The net expenditure for the year was £7,979, including net income of £268 on unrestricted funds and net expenditure of £8,247 on restricted funds.

#### **Reserves policy**

The charity's free reserves at the year end were £2,992.

The charity does not have a formal reserves policy as the trustees feel there is insufficient funding to justify a policy, and income is mainly for ring-fenced and short term projects. However this will be reviewed in the current financial year.

# **Deaf Ex-Mainstreamers Limited**

## **Trustees' report (continued) for the year ended 31 March 2018**

### **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.....*D C Leach*..... (Trustee)

Name.....*DAVID C LEACH*.....

Date.....*30 November 2018*.....

**Deaf Ex-Mainstreamers Limited**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 March 2018**

	Notes	2018 Unrestricted funds £	2018 Restricted funds £	2018 Total funds £	2017 Total funds £
<b>Income from:</b>					
Grants and donations	(2)	1,719	14,954	16,673	20,843
Sales and fundraising		212	20	232	1,533
Bank interest		8	-	8	8
<b>Total income</b>		<b>1,939</b>	<b>14,974</b>	<b>16,913</b>	<b>22,384</b>
<b>Expenditure on:</b>					
Travel expenses and conferences		111	200	311	1,115
Rent and room hire		205	715	920	248
Insurance		496	-	496	274
Printing and stationery		113	80	193	99
Postage and telephone		-	-	-	81
Internet and broadband		103	-	103	-
Marketing and administration		205	-	205	206
Direct project costs		13	21,893	21,906	22,529
Sundries and refreshments		32	-	32	9
Consultancy		-	33	33	600
Other administration costs		321	-	321	311
Accountancy and independent examination		72	300	372	360
<b>Total expenditure</b>		<b>1,671</b>	<b>23,221</b>	<b>24,892</b>	<b>25,832</b>
<b>Net income / (expenditure)</b>		<b>268</b>	<b>(8,247)</b>	<b>(7,979)</b>	<b>(3,448)</b>
<b>Fund balances brought forward</b>		<b>2,724</b>	<b>14,389</b>	<b>17,113</b>	<b>20,561</b>
<b>Fund balances carried forward</b>	(3)	<b>2,992</b>	<b>6,142</b>	<b>9,134</b>	<b>17,113</b>

All incoming resources and resources expended derive from continuing activities.

# Deaf Ex-Mainstreamers Limited

## Balance sheet

as at 31 March 2018

	2018	2018	2018	2017
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Current assets</b>				
Debtors and prepayments	(4) 270	4,953	5,223	278
Cash at bank and in hand	(5) 3,215	2,114	5,329	17,495
<b>Total current assets</b>	<u>3,485</u>	<u>7,067</u>	<u>10,552</u>	<u>17,773</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors and accruals	(6) 493	925	1,418	660
<b>Total current liabilities</b>	<u>493</u>	<u>925</u>	<u>1,418</u>	<u>660</u>
<b>Net current assets</b>	<u>2,992</u>	<u>6,142</u>	<u>9,134</u>	<u>17,113</u>
<b>Total assets less current liabilities</b>	<u>2,992</u>	<u>6,142</u>	<u>9,134</u>	<u>17,113</u>
<b>Net assets</b>	<u>2,992</u>	<u>6,142</u>	<u>9,134</u>	<u>17,113</u>
<b>Funds</b>				
Unrestricted funds	2,992	-	2,992	2,724
Restricted funds	-	6,142	6,142	14,389
<b>Total funds</b>	<u>2,992</u>	<u>6,142</u>	<u>9,134</u>	<u>17,113</u>

For the year ending 31 March 2018 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 2015).

The financial statements were approved by the board of trustees on

Date: 30 November 2018

Signed: D. C. Leach (Trustee)

Name DAVID C. LEACH

# **Deaf Ex-Mainstreamers Limited**

## **Notes to the accounts**

**for the year ended 31 March 2018**

### **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 2015).

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 2018

2 Grants and donations	2018 Unrestricted funds £	2018 Restricted funds £	2018 Total funds £	2017 Total funds £
Heritage Lottery Fund	-	-	-	20,000
Big Lottery Fund	-	14,953	14,953	-
Other grants and donations	1,719	1	1,720	843
	<u>1,719</u>	<u>14,954</u>	<u>16,673</u>	<u>20,843</u>

3 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Balance c/f £
DEX Deaf Youth Council (DDYC)	171	-	14	157
Heritage Lottery Fund (HLF)	14,217	4,974	18,624	567
Big Lottery Fund (BLF)	-	10,000	4,582	5,418
	<u>14,389</u>	<u>14,974</u>	<u>23,221</u>	<u>6,142</u>

### Fund name

DEX Deaf Youth Council (DDYC)

Heritage Lottery Fund (HLF)

Big Lottery Fund (BLF)

### Purpose of restriction

Towards the costs of the youth project

Towards the costs of the 'My deaf story' project

For the 'Deaf Citizenship and Participation' project

4 Debtors and prepayments	2018 £	2017 £
Debtors	4,953	-
Prepayments	270	278
	<u>5,223</u>	<u>278</u>

5 Cash at bank and in hand	2018 £	2017 £
HSBC current account	2,957	15,131
Yorkshire Building Society	2,372	2,364
	<u>5,329</u>	<u>17,495</u>

6 Creditors and accruals	2018 £	2017 £
Creditors	1,046	300
Accruals	372	360
	<u>1,418</u>	<u>660</u>

### 7 Trustee expenses

During the year no trustees were paid any expenses (previous year: 2 trustees and £787 in respect of travel).

### 8 Related party transactions

#### Remuneration and benefits

Name of trustee or related party	Legal authority	2018 £	2017 £
Stephen Gibson	Governing document	5,675	7,188
Jill Jones	Governing document	-	600
		<u>5,675</u>	<u>7,788</u>

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

There were no other related party transactions during this year 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 2018

	2018 Unrestricted funds £	2017 Unrestricted funds £	2018 Restricted funds £	2017 Restricted funds £	2018 Total funds £	2017 Total funds £
<b>Income</b>						
Grants and donations	1,719	843	14,954	20,000	16,673	20,843
Sales and fundraising	212	761	20	772	232	1,533
Bank interest	8	8	-	-	8	8
<b>Total income</b>	<b>1,939</b>	<b>1,612</b>	<b>14,974</b>	<b>20,772</b>	<b>16,913</b>	<b>22,384</b>
<b>Expenditure</b>						
Travel expenses and conferences	111	307	200	808	311	1,115
Rent and room hire	205	203	715	45	920	248
Insurance	496	274	-	-	496	274
Printing and stationery	113	29	80	70	193	99
Postage and telephone	-	4	-	77	-	81
Internet and broadband	103	-	-	-	103	-
Marketing and administration	205	180	-	26	205	206
Direct project costs	13	888	21,893	21,641	21,906	22,529
Sundries and refreshments	32	9	-	-	32	9
Consultancy	-	-	33	600	33	600
Other administration costs	321	116	-	195	321	311
Accountancy and independent examination	72	110	300	250	372	360
<b>Total expenditure</b>	<b>1,671</b>	<b>2,120</b>	<b>23,221</b>	<b>23,712</b>	<b>24,892</b>	<b>25,832</b>
<b>Net income / (expenditure)</b>	<b>268</b>	<b>(508)</b>	<b>(8,247)</b>	<b>(2,940)</b>	<b>(7,979)</b>	<b>(3,448)</b>
<b>Net movement in funds</b>	<b>268</b>	<b>(508)</b>	<b>(8,247)</b>	<b>(2,940)</b>	<b>(7,979)</b>	<b>(3,448)</b>
<b>Fund balances brought forward</b>	<b>2,724</b>	<b>3,232</b>	<b>14,389</b>	<b>17,329</b>	<b>17,113</b>	<b>20,561</b>
<b>Fund balances carried forward</b>	<b>2,992</b>	<b>2,724</b>	<b>6,142</b>	<b>14,389</b>	<b>9,134</b>	<b>17,113</b>