

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 August 2021
for
Deaf Reach**



**Caerwyn Jones
Chartered Accountants
Emstrey House
Shrewsbury Business Park
Shrewsbury
Shropshire
SY2 6LG**

Photograph shows two pupils of Umutara Deaf School, Nygatare, Rwanda

Deaf Reach

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Deaf Reach

Report of the Trustees for the year ended 31 August 2021

The trustees present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of 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).

Introduction by the Chairman of the Board of Trustees

Deaf Reach started life in 1971 as The Richmond Charitable Trust. It was established by Joan Mackinnon to make grants to deaf and deafblind children and adults across the UK towards toys, equipment and leisure pursuits that could not be funded by the state. The trust's income was exhausted in 2016, but rather than close down, the trustees decided on a new venture in Africa.

Our members and supporters have been involved with organisations and services for children and adults with sensory impairments, both at home and overseas, and through the existing international networks. While it is fair to say that a child diagnosed with sensory loss is likely to receive appropriate services in the developed world, this is very far from being the case in many countries, and this prompted our decision to support deaf children and young people in Africa.

After consultation with colleague organisations, it was decided to focus initially on Uganda and Rwanda in those first days. Since then we have also worked in Burundi and the Democratic Republic of Congo.

THE CORONAVIRUS PANDEMIC

As must be true of most, if not all, International Non-Governmental Organisations (INGOs), the Coronavirus Pandemic has had an enormous impact on our work. We were unable to visit any of our partners in the four countries in which we work for over 2 years and, as a result, many programmes and projects had to be put on hold. Our intention to undertake a range of organisational and project Business Plans with all of our partners and potential partners in Uganda, Rwanda and Burundi had to be postponed. Happily we have been able to rearrange them for the end of 2021 and beginning of 2022.

The pandemic has had a devastating effect on our beneficiaries in Africa as many people lost their jobs, meaning that there was no money for food.

CENYESED, our partner in DRC, suffered a double whammy when the volcano near Goma, erupted. The lava flow covered many fields and the seismic shocks damaged buildings at the school.

Over the past two years we have therefore launched emergency appeals and have been able to send more than £20,000 to our partners to provide supplies to schools and families.

UGANDA

Since we began work in Africa in 2015, we have been working with our partner, Signhealth Uganda (SU), to develop pre-school education for deaf children across the country, thanks to the generous support of our Lead Trustee for Uganda, Anne Ryan.

The postponement of a Business Planning exercise with SU was particularly difficult, as the charity will come to the end of a major programme of funding at the end of 2022 and colleagues were anxious for help to find new business. Happily, with the easing of international travel rules, we were able to spend December 2021 with SU and an Organisational Business Plan and Fundraising Strategy have already been completed.

Deaf Reach

Report of the Trustees for the year ended 31 August 2021

RWANDA

Our main programme is in Rwanda, working with two deafness charities, EmCD which runs Nyabihu Deaf School, and with Friends of Handicap in Rwanda in support of its deaf school, Umutara, and its plans to build an inclusive Vocational Training Centre serving both deaf and hearing trainees. In Rwanda, such centres are called TVET. Thus we are concentrating our efforts on the two most challenging times in a family with a disabled child - school entry and school leaving.

In July 2021, thanks to a major grant from the Rangoonwalla Foundation and support from a wide range of donors we were able to complete our 4-year project to build the TVET which is now called Umutara Vocational Centre for the Deaf. It provides training to school leavers in Hairdressing, Tailoring and Construction.

Thanks to a grant from the Beatrice Laing Charitable Trust, we have been able to support a conference of special needs schools which will take place in March 2022. The aim is to establish an umbrella organisation of these schools for mutual support and activity. Much of the preparation has been in the hands of Eric Ngabo from Nyabihu who, following his participation in the SU Business Plan, will lead on a similar exercise for his organisation.

BURUNDI

Our work in Burundi, comes about as a result of us joining forces with Aurora, a charity established by Chris Kubwimana, a Burundian now living and working in London.

We are contributing to the fees of pupils of two deaf schools, Ephphtha in Bujumbura and CESDA in Gitega. Thanks to one of our trustees, we were able to fund the equipping of a tailoring workshop in 2021. Arrangements for Business Planning exercises with the above schools and with a number of national deaf organisations had to be put on hold during the year, but we are pleased to record that these are taking place in January to March 2022.

We are also considering a partnership with the Government of Burundi for the construction of a new deaf school in Citiboke.

DEMOCRATIC REPUBLIC OF CONGO

CENYESSED is a charity running three deaf schools in Congo. We have known and worked with its Founder and Chief Executive, Rev Kamonyo Botanyi, for many years and have assisted him in developing not only a Business Plan for the charity, but also a specific plan for the development of a Deafblind School in Goma. We are grateful to Stephen Waldron, an architect based in Wales, for his generous offer of designing the new school without charge.

However, as described in the section on the Pandemic, CENYESSED has been hit, not only by this but by the devastation brought out by a volcanic eruption. It is hoped that they will be in a position to move forward with the development in 2022, although these events have hit them hard.

Deaf Reach

Report of the Trustees for the year ended 31 August 2021

AUDIOLOGY

Teresa Quail, our Lead Trustee on Audiology and Deafblindness, was concerned during a visit to Rwanda at the lack of audiological services in the country, not least for children. She discovered that one school, St Gabriel's, has such a service where the staff are very willing to participate in a development programme in other deaf schools in the country.

They have already undertaken some training of colleagues from other schools, although this has been constrained as a result of the pandemic, and Teresa has applied successfully to a charitable Trust and herself contributed towards the purchase of up to date audiology equipment for St Gabriel's. During 2022 we will be working on a National Plan for the development of educational audiology.

FUNDRAISING

In its 48 years of existence, Deaf Reach has been an entirely volunteer organisation with no paid staff. This was the situation until the end of 2020, when we were able to engage our International Director as a part-time consultant. The charity is managed from the home of its Chairman, and all administrative costs are met by the Trustees, which means that most of its income from members and supporters is used for front-line activities. The charity's policy is that Deaf Reach will continue on this basis for the foreseeable future.

As a result, the scope of programmes and projects that it undertakes is limited to the degree that they are manageable by volunteers. However, we are fortunate that we have been able to meet the demands of the challenging programme we have given ourselves.

We have also been fortunate in bringing together a group of people willing to give time, money and energy to our cause. They have my deepest thanks and gratitude.

Rod Clark
Chairman

Deaf Reach

Report of the Trustees for the year ended 31 August 2021

OBJECTIVES AND ACTIVITIES

Objectives and aims

Activities for achieving objectives

Our **Vision** is a world where all deaf children and adults have the opportunities for early diagnosis, followed by effective, educational, work, health and social services to enable them to live life to the full.

Our **Mission** is to work with deaf schools and organisations in developing countries in support of this vision.

Our **Aims** are to help establish or develop in those countries where we work:

- Pre-school classes for deaf children to enable them to start school on a level with their hearing peers
- Access to secondary education for deaf children
- Inclusive Vocational Training Centres for both young deaf and hearing trainees
- Management Training for our partners

Main activities undertaken to further the charity's purposes for the public benefit

The Trustees confirm that they have paid due regard to the guidance on public benefit issued by the Charity Commission in deciding what activities the charity should undertake.

Deaf Reach

Report of the Trustees for the year ended 31 August 2021

FINANCIAL REVIEW

Principal funding sources

In this third year of its overseas programme, nearly all of Deaf Reach's income has again come from its trustees, members and supporters together with the resulting Gift Aid. We are also grateful for the ongoing support provided by The Beatrice Laing Charitable Trust. In order to develop our charitable income, we established in late 2019 a fundraising committee, DREAM, based in Cambridgeshire, but sadly it has yet to get off the ground because of the pandemic. We hope and pray that they will be able to get to work at some point during 2021.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they 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.

Investment policy and objectives

With little in the way of reserves, and with returns currently so low, the trustees have not felt it necessary to consider an investment policy. We hope for an amelioration in both aspects in the years to come.

Reserves policy

Since Deaf Reach does not employ staff, there is no requirement for us to meet any contractual commitments arising either from an unexpected cancellation of a programme or project, or the closure of the charity. We ensure that we have sufficient resources at all times to meet committed expenditure and basic operational expenditure which is very small. Free reserves at 31 August 2021 were £59,516 (2020: £35,920).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

Deaf Reach is a charitable trust, its charity number is 262962 (England & Wales). It is governed by the Board of Trustees under its Trust Deed, dated 20th August 1971. The Trustees who served during the year were;

Isobel Blakeley

Rod Clark

Anthony Eaton

Chris Kubwimana

Teresa Quail

Anne Ryan

Susan Tindall

Deaf Reach is a membership organisation and the trustees are drawn from its members. They are appointed on the basis of a declared wish to contribute positively to the work of the charity, and in order to provide the Board with the necessary professional, business and compliance expertise. The Board meets at least 4 times a year, and none of the trustees has any beneficial interest in the charity.

The charity has a policy that all of its work is done on a volunteer basis. The reasonable expenses, incurred overseas, of volunteers who are actively involved in delivering Deaf Reach's mission are met.

Deaf Reach

Report of the Trustees for the year ended 31 August 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

262962

Principal address

31 Sutton Road
SHREWSBURY
Shropshire
SY2 6DL

Trustees

Mr Rodney Clark	Chairman
Mr Anthony Eaton	Trustee
Mrs Susan Tindall	Trustee
Mrs Isobel Blakeley	Trustee
Ms Anne Ryan	Trustee
Mr Christopher Kubwimana	Trustee
Ms Teresa Quail	Trustee

Independent Examiner

Caerwyn Jones
Chartered Accountants
Emstrey House
Shrewsbury Business Park
Shrewsbury
Shropshire
SY2 6LG

Bankers

The Co- Operative Bank Plc
PO Box 250
Skelmersdale
WN8 6WT

Approved by order of the board of trustees on and signed on its behalf by:

.....
Trustee

**Independent Examiner's Report to the Trustees of
Deaf Reach**

Independent examiner's report to the trustees of Deaf Reach

I report to the charity trustees on my examination of the accounts of Deaf Reach (the Trust) for the year ended 31 August 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

D C Blofield
BSc FCA MEWI
Caerwyn Jones
Chartered Accountants
Emstrey House
Shrewsbury Business Park
Shrewsbury
Shropshire
SY2 6LG

Date:

Deaf Reach

Statement of Financial Activities for the year ended 31 August 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		94,027	32,550	126,577	105,426
Investment income	2	<u>4</u>	<u>-</u>	<u>4</u>	<u>1</u>
Total		94,031	32,550	126,581	105,427
EXPENDITURE ON					
Charitable activities					
Grants		2,916	96,943	99,859	64,333
Other		<u>8,706</u>	<u>-</u>	<u>8,706</u>	<u>23,118</u>
Total		<u>11,622</u>	<u>96,943</u>	<u>108,565</u>	<u>87,451</u>
NET INCOME/(EXPENDITURE)		82,409	(64,393)	18,016	17,976
Transfers between funds	9	<u>(58,813)</u>	<u>58,813</u>	<u>-</u>	<u>-</u>
Net movement in funds		23,596	(5,580)	18,016	17,976
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>35,920</u>	<u>5,580</u>	<u>41,500</u>	<u>23,524</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>59,516</u></u>	<u><u>-</u></u>	<u><u>59,516</u></u>	<u><u>41,500</u></u>

The notes form part of these financial statements

Deaf Reach

Balance Sheet 31 August 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	6	81	-	81	160
CURRENT ASSETS					
Debtors	7	-	-	-	116
Cash at bank		<u>60,575</u>	<u>-</u>	<u>60,575</u>	<u>42,304</u>
		60,575	-	60,575	42,420
CREDITORS					
Amounts falling due within one year	8	<u>(1,140)</u>	<u>-</u>	<u>(1,140)</u>	<u>(1,080)</u>
NET CURRENT ASSETS		<u>59,435</u>	<u>-</u>	<u>59,435</u>	<u>41,340</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>59,516</u>	<u>-</u>	<u>59,516</u>	<u>41,500</u>
NET ASSETS		<u>59,516</u>	<u>-</u>	<u>59,516</u>	<u>41,500</u>
FUNDS	9				
Unrestricted funds				59,516	35,920
Restricted funds				<u>-</u>	<u>5,580</u>
TOTAL FUNDS				<u>59,516</u>	<u>41,500</u>

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

.....
Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the year ended 31 August 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33% straight line

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

Deaf Reach

Notes to the Financial Statements - continued for the year ended 31 August 2021

2. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>4</u>	<u>1</u>

3. GRANTS PAYABLE

	2021	2020
	£	£
Grants	<u>99,859</u>	<u>64,333</u>

Analysis of Grants payable

	2021	2020
	£	£
DRC	7,348	-
Rwanda: FHR/UDS	62,481	45,312
Rwanda: Nyabihu and Umutara	9,820	5,527
Burundi	7,144	2,819
Uganda	9,650	10,675
Tanzania	<u>3,416</u>	<u>-</u>
	<u>99,859</u>	<u>64,333</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the year ended 31 August 2020.

During the year, no Trustees received any remuneration (2020 - £Nil).

During the year, no Trustees received any benefits in kind (2020 - £Nil).

During the year no (2020 - none) trustees received reimbursement in relation to expenses.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the year ended 31 August 2020.

Deaf Reach

Notes to the Financial Statements - continued for the year ended 31 August 2021

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	64,931	40,495	105,426
Investment income	<u>1</u>	<u>-</u>	<u>1</u>
Total	64,932	40,495	105,427
 EXPENDITURE ON			
Charitable activities			
Grants	-	64,333	64,333
Other	<u>9,110</u>	<u>14,008</u>	<u>23,118</u>
Total	9,110	78,341	87,451
 NET INCOME/(EXPENDITURE)	55,822	(37,846)	17,976
 Transfers between funds	<u>(40,773)</u>	<u>40,773</u>	<u>-</u>
 Net movement in funds	15,049	2,927	17,976
 RECONCILIATION OF FUNDS			
 Total funds brought forward	20,871	2,653	23,524
 TOTAL FUNDS CARRIED FORWARD	<u><u>35,920</u></u>	<u><u>5,580</u></u>	<u><u>41,500</u></u>

Deaf Reach

Notes to the Financial Statements - continued for the year ended 31 August 2021

6. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 September 2020 and 31 August 2021	<u>240</u>
DEPRECIATION	
At 1 September 2020	80
Charge for year	<u>79</u>
At 31 August 2021	<u>159</u>
NET BOOK VALUE	
At 31 August 2021	<u>81</u>
At 31 August 2020	<u>160</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	<u>-</u>	<u>116</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other creditors	<u>1,140</u>	<u>1,080</u>

9. MOVEMENT IN FUNDS

	At 1.9.20	Net movement in funds	Transfers between funds	At
	£	£	£	31.8.21 £
Unrestricted funds				
General fund	35,920	82,409	(58,813)	59,516
Restricted funds				
Projects fund	5,580	(64,393)	58,813	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>41,500</u>	<u>18,016</u>	<u>-</u>	<u>59,516</u>

Deaf Reach

Notes to the Financial Statements - continued for the year ended 31 August 2021

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	94,031	(11,622)	82,409
Restricted funds			
Projects fund	32,550	(96,943)	(64,393)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>126,581</u>	<u>(108,565)</u>	<u>18,016</u>

Comparatives for movement in funds

	At 1.9.19 £	Net movement in funds £	Transfers between funds £	At 31.8.20 £
Unrestricted funds				
General fund	20,871	55,822	(40,773)	35,920
Restricted funds				
Projects fund	2,653	(37,846)	40,773	5,580
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>23,524</u>	<u>17,976</u>	<u>-</u>	<u>41,500</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	64,932	(9,110)	55,822
Restricted funds			
Projects fund	40,495	(78,341)	(37,846)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>105,427</u>	<u>(87,451)</u>	<u>17,976</u>

Deaf Reach

Notes to the Financial Statements - continued for the year ended 31 August 2021

9. MOVEMENT IN FUNDS - continued

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

	At 1.9.19 £	Net movement in funds £	Transfers between funds £	At 31.8.21 £
Unrestricted funds				
General fund	20,871	138,231	(99,586)	59,516
Restricted funds				
Projects fund	2,653	(102,239)	99,586	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>23,524</u>	<u>35,992</u>	<u>-</u>	<u>59,516</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	158,963	(20,732)	138,231
Restricted funds			
Projects fund	73,045	(175,284)	(102,239)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>232,008</u>	<u>(196,016)</u>	<u>35,992</u>

General Funds

The general funds relate to all income and expenditure the Charity incurs by carrying out its charitable activities.

Restricted Funds

The restricted donations relate to the following:

Nyabihu and Umutara School Revenue: Donations towards the provision of food for the children and for the salaries of teachers at Nyabihu and Umutara Deaf Schools in Rwanda.

FHR TVET Project: A capital project to construct a Technical and Vocational Education and Training Centre for Friends of Handicap in Rwanda, including the appointment of a Development Officer to enhance income generation within Rwanda.

**Notes to the Financial Statements - continued
for the year ended 31 August 2021**

10. RELATED PARTY DISCLOSURES

Trustees made aggregate grants and donations to the charity of £42,358 (2020 - £44,705). These grants and donations were made without conditions.

Deaf Reach

Detailed Statement of Financial Activities for the year ended 31 August 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	105,566	83,602
Gift aid	20,011	20,724
Grants	<u>1,000</u>	<u>1,100</u>
	126,577	105,426
Investment income		
Deposit account interest	<u>4</u>	<u>1</u>
Total incoming resources	126,581	105,427
EXPENDITURE		
Charitable activities		
Grants to institutions	99,859	64,333
Support costs		
Finance		
Printing and postage	113	320
Bank charges	308	383
Travel expenses	21	14,662
Website	420	456
Telephone and Wi-Fi	25	400
Sundry expenses	40	972
Consultancy	6,500	4,765
Depreciation: computer equipment	<u>79</u>	<u>80</u>
	7,506	22,038
Governance costs		
Accountancy and legal fees	<u>1,200</u>	<u>1,080</u>
Total resources expended	<u>108,565</u>	<u>87,451</u>
Net income	<u><u>18,016</u></u>	<u><u>17,976</u></u>

This page does not form part of the statutory financial statements