

Company registration number: 01477997

Charity registration number: 279523

Deaf Choices UK Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Deaf Choices UK Limited

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Deaf Choices UK Limited

Reference and Administrative Details

Trustees

Mr K Orpin
Mrs C Hardy, Chairperson
Mr P G Bowman
Ms S C Elumba-Hill
Mr J P Twomey

Charity Registration Number

279523

Company Registration Number

01477997

The charity is incorporated in England and Wales.

Registered Office

The Boatshed
Steamer Quay Road
Totnes
Devon
TQ9 5AL

Independent Examiner

S R Smith FCA
Westcotts (SW) LLP
Chartered Accountants
Petitor House
Nicholson Road
Torquay
Devon
TQ2 7TD

Deaf Choices UK Limited

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2025.

Cued Speech Definition

Cued Speech is a visual manual code for spoken languages that enables accurate lip reading. As a speaker says each word, they make a hand shape near the face that replaces the missing acoustic information for the deaf receiver.

Public Benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Objectives and activities

Objects and aims

From January 2024 Deaf Choices UK (DCUK) aspires to give deaf children improved access to the following: -

Language - by empowering their families to make fully informed choices.

Literacy - by supporting their educators to access information, training, and resources.

Providing knowledge, information and training around the unique benefits, concepts, and skills of using Cued Speech.

Our offer supports deaf children and those with Special Educational Needs and Disability (SEND) to thrive at home, succeed in education, and achieve their potential.

Activities

Our three key areas of work:

1. Language and Literacy for Life 0 - 18

This includes our work with families, training the team around a deaf child and networking and publicity.

Supporting families

Remains a central focus for Deaf Choices UK (DCUK). Parents come to DCUK for families living outside South Devon, DCUK provides support via weekly Zoom calls and access to an online self-study course.

When a child transitions into school, DCUK offers training and support to nursery or pre-school staff so they can incorporate Cued Speech into the child's learning environment.

Deaf Choices UK Limited

Trustees' Report

Training

We have supported 146 professionals to learn to cue in this year.

Networking

Attending seminars and conferences, sometimes delivering key speeches and demonstrations.

Marketing Campaign with Crest

DCUK Launched a major campaign to promote DCUK across media platforms.

2. Active

Welcome to Plymouth Deaf Choices (PDC).

PDC enhances and supports the DCUK outcomes at every level, increasing self-confidence and improving family participation. With its links to Cued Speech and Eggbuckland school, we are also enhancing the opportunities for improved literacy.

Active has also supported dance sessions for deaf children after school attended by 8 children.

3. Love Literacy

We launched our new foundation literacy initiative, Nan in a Van (NIAV), to address significant gaps in deaf education while also ensuring our long-term financial viability. NIAV delivers specialised support directly to schools and communities and introduces a new revenue stream through our services.

Wales

This fund is intended to pay for Cued resources to be made in Welsh. The work started in the previous year, but has been on hold, and will hopefully be finished this next year. It no longer became a priority as the family support practitioner we had working in Wales, was made redundant, as we no longer had enough funds for the post. The remaining funds will still be used for the same purpose.

Deaf Choices UK Limited

Trustees' Report

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

Mr K Orpin

Mrs C Hardy, Chairperson

Mr P G Bowman

Ms S C Elumba-Hill

Ms V Henry-Macklin (resigned 27 June 2025)

Mr J P Twomey

Structure, governance and management

Nature of governing document

The activities are governed by the Memorandum and Articles of Association. Charity members elect the trustees who meet quarterly to oversee the work of the paid staff.

Recruitment and appointment of trustees

The trustees work in line with Deaf Choices UK Articles of Association.

All trustees apply with a full CV and two references, and are interviewed by the Executive Director and another trustee. New trustees are voted in on their first meeting by the full Board.

Trustees are appointed for their personal and professional business expertise, and for their own lived experience or family experience of deafness.

Induction and training of trustees

All trustees must complete Level 1 safeguarding training and have an enhanced DBS check, and from April 2025, all trustees will be given the Charity Governance code to read.

Organisational structure

At the end of the year there were 6 part-time employees.

The Team consists of: -

Henrietta Ireland – Executive Director

Cate Calder - Training Leader

Louise Creed – Business Manager

Debbie Hawkes – Senior Administrator

Mark Murton – Training co-ordinator

Kathy Kenny – Lead Regional Family Adviser (South West region)

Sagira Jethra - post terminated (September 2024)

Carly Simpson - post terminated (September 2024)

Deaf Choices UK Limited

Trustees' Report

Major risks and management of those risks

Risk overview

The Trustees have assessed the major risks to which the Charity is exposed and in particular those that are affected by fluctuations in the financial position of the Charity and we are satisfied that systems are in place to mitigate the Charity's exposure to major risk.

Investment Powers

Under the Memorandum and Articles of Association the charity has the power to make any investment which the trustees see fit.

Financial Review

Total income received was £273,560 (2024 - £327,736), of which £263,832 (£323,240) was received by grants and donations from charitable trusts, foundations and individuals. The remaining £9,728 (£4,496) included tuition fees and charges, membership subscriptions and investment income.

Total expenditure costs have reduced to £271,299 (2024 - £308,244), due to a decrease in the exceptional costs of £21,000 and wages of £20,000.

Income exceeded expenditure by £2,261 resulting in an increase in total funds from £139,219 to £141,480.

Reserves Policy

The policy is to hold a designated reserve of £30,000 for any unforeseen circumstances. The combined funds are held to cover six months of total costs to operate at the current level if grant income falls significantly, whilst looking for alternative funding. The overall balances held at 31 March 2025 meet that requirement of approximately £130,000, where £18,232 (2024 - £46,849) is held for restricted work, and £123,248 (2024 - £92,370) for unrestricted funds.

Conclusion

To maintain full capacity throughout the year, staff were asked to voluntarily reduce their hours during the summer holiday period (July to September), generating cost savings. In addition, two funded posts came to an end following the conclusion of project funding for our Regional Family Advisers in Hertfordshire and the North East. Together, these measures enabled DCUK to close the financial year in surplus.

Looking ahead to 2025-2026, we maintain a hopeful, yet pragmatic perspective. Without crucial funds for our core operations, we risk being unable to sustain our charitable activities, which may necessitate reducing employee hours, ultimately limiting our capacity. Our goal is to preserve our presence in Plymouth and the South West, while staying true to our identity and mission.

DCUK is committed to developing our social enterprise model and scaling our programmes based on evidence and evaluation. While NIAV has generated strong interest, current income remains below expenditure.

Deaf Choices UK Limited

Trustees' Report

Statement of trustees' responsibilities

The trustees (who are also the directors of Deaf Choices UK Limited 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 its 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 apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

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

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 1 October 2025 and signed on its behalf by:



..
Mrs C Hardy
Trustee

Deaf Choices UK Limited

Independent Examiner's Report to the trustees of Deaf Choices UK Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

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

I 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.



.....
S R Smith FCA
Westcotts (SW) LLP
Chartered Accountants
Petitor House
Nicholson Road
Torquay
Devon
TQ2 7TD

22 October 2025

Deaf Choices UK Limited

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

| | Note | Unrestricted funds £ | Restricted funds £ | Total 2025 £ | Total 2024 £ |
|------------------------------------|------|----------------------|--------------------|--------------|--------------|
| Income and Endowments from: | | | | | |
| Donations and legacies | 3 | 56,361 | 207,471 | 263,832 | 323,240 |
| Charitable activities | 4 | 92 | 6,645 | 6,737 | 2,703 |
| Investment income | 5 | 2,991 | - | 2,991 | 1,793 |
| Total income | | 59,444 | 214,116 | 273,560 | 327,736 |
| Expenditure on: | | | | | |
| Raising funds | | - | (26,567) | (26,567) | (28,062) |
| Charitable activities | 6 | (196) | (244,536) | (244,732) | (280,182) |
| Total expenditure | | (196) | (271,103) | (271,299) | (308,244) |
| Net income/(expenditure) | | 59,248 | (56,987) | 2,261 | 19,492 |
| Transfers between funds | | (28,370) | 28,370 | - | - |
| Net movement in funds | | 30,878 | (28,617) | 2,261 | 19,492 |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 92,370 | 46,849 | 139,219 | 119,727 |
| Total funds carried forward 19 | | 123,248 | 18,232 | 141,480 | 139,219 |

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 19.

Deaf Choices UK Limited

(Registration number: 01477997)
Balance Sheet as at 31 March 2025

| | Note | 2025 £ | 2024 £ |
|---|-------------|------------------|------------------|
| Fixed assets | | | |
| Tangible assets | 13 | 3,135 | 4,181 |
| Current assets | | | |
| Stocks | 14 | 743 | 743 |
| Debtors | 15 | 7,875 | 5,072 |
| Cash at bank and in hand | 16 | 138,977 | 141,048 |
| | | 147,595 | 146,863 |
| Creditors: Amounts falling due within one year | 17 | (9,250) | (11,825) |
| Net current assets | | 138,345 | 135,038 |
| Net assets | | 141,480 | 139,219 |
| Funds of the charity: | | | |
| Restricted income funds | | | |
| Restricted funds | 19 | 18,232 | 46,849 |
| Unrestricted income funds | | | |
| Unrestricted funds | | 123,248 | 92,370 |
| Total funds | 19 | 141,480 | 139,219 |

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

Directors' responsibilities:

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

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 8 to 23 were approved by the trustees, and authorised for issue on 1 October 2025 and signed on their behalf by:



..
 Mrs C Hardy
 Trustee

The notes on pages 10 to 23 form an integral part of these financial statements.

Deaf Choices UK Limited

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

The Boatshed
Steamer Quay Road
Totnes
Devon
TQ9 5AL

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Deaf Choices UK Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

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

Deaf Choices UK Limited

Notes to the Financial Statements for the Year Ended 31 March 2025

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Deaf Choices UK Limited

Notes to the Financial Statements for the Year Ended 31 March 2025

Tangible fixed assets

Fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| Asset class | Depreciation method and rate |
|-----------------------|-------------------------------------|
| Fixtures and fittings | 25% reducing balance |

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

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

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Deaf Choices UK Limited

Notes to the Financial Statements for the Year Ended 31 March 2025

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Deaf Choices UK Limited

Notes to the Financial Statements for the Year Ended 31 March 2025

3 Income from donations and legacies

| | Unrestricted funds General £ | Restricted funds £ | Total 2025 £ |
|------------------------------------|---------------------------------------|--------------------------|--------------------|
| Donations; | | | |
| Donations | 6,833 | 9,704 | 16,537 |
| Membership subscriptions | 279 | 10 | 289 |
| Grants, including capital grants; | | | |
| Grants from other charities | - | 77,051 | 77,051 |
| Grants from trusts and foundations | 49,249 | 120,706 | 169,955 |
| | 56,361 | 207,471 | 263,832 |

| | Unrestricted funds General £ | Restricted funds £ | Total 2024 £ |
|------------------------------------|---------------------------------------|--------------------------|--------------------|
| Donations; | | | |
| Donations | 4,892 | - | 4,892 |
| Membership subscriptions | 330 | 34 | 364 |
| Grants, including capital grants; | | | |
| Grants from other charities | - | 75,478 | 75,478 |
| Grants from trusts and foundations | 25,199 | 217,307 | 242,506 |
| | 30,421 | 292,819 | 323,240 |

During the year grants were received from the following institutions:

National Lottery Fund £77,051 (2024 - £75,478)

Henry Smith Charity £58,200 (2024 - £59,600)

BBC Children In Need £22,505 (2024 - £22,806)

Foyle Foundation £25,000 (2024 - £Nil)

Sylvia Adams Charitable Trust £Nil (2024 - £100,000)

Deaf Choices UK Limited

Notes to the Financial Statements for the Year Ended 31 March 2025

4 Income from charitable activities

| | Unrestricted funds General £ | Restricted funds £ | Total 2025 £ |
|----------------------|---------------------------------------|--------------------------|--------------------|
| CS training income | - | 598 | 598 |
| Miscellaneous income | 92 | 6,047 | 6,139 |
| | 92 | 6,645 | 6,737 |

| | Unrestricted funds General £ | Restricted funds £ | Total 2024 £ |
|----------------------|---------------------------------------|--------------------------|--------------------|
| CS training income | 597 | 530 | 1,127 |
| Miscellaneous income | 1 | 1,575 | 1,576 |
| | 598 | 2,105 | 2,703 |

5 Investment income

| | Unrestricted funds General £ | Total 2025 £ |
|--------------------------------------|---------------------------------------|--------------------|
| Interest receivable on bank deposits | 2,991 | 2,991 |
| | 2,991 | 2,991 |

| | Unrestricted funds General £ | Restricted funds £ | Total 2024 £ |
|--------------------------------------|---------------------------------------|--------------------------|--------------------|
| Interest receivable on bank deposits | 1,678 | 115 | 1,793 |
| | 1,678 | 115 | 1,793 |

Deaf Choices UK Limited

Notes to the Financial Statements for the Year Ended 31 March 2025

6 Expenditure on charitable activities

| | Note | Unrestricted funds General £ | Restricted funds £ | Total 2025 £ |
|-------------------------|------|---------------------------------------|--------------------------|--------------------|
| Charitable activities | | 70 | 25,245 | 25,315 |
| Staff costs | | - | 180,115 | 180,115 |
| Allocated support costs | 7 | 126 | 32,664 | 32,790 |
| Governance costs | 7 | - | 6,512 | 6,512 |
| | | <u>196</u> | <u>244,536</u> | <u>244,732</u> |

| | Note | Unrestricted funds General £ | Restricted funds £ | Total 2024 £ |
|-------------------------|------|---------------------------------------|--------------------------|--------------------|
| Charitable activities | | 83 | 23,781 | 23,864 |
| Staff costs | | - | 197,904 | 197,904 |
| Allocated support costs | 7 | 161 | 52,486 | 52,647 |
| Governance costs | 7 | - | 5,767 | 5,767 |
| | | <u>244</u> | <u>279,938</u> | <u>280,182</u> |

Deaf Choices UK Limited

Notes to the Financial Statements for the Year Ended 31 March 2025

7 Analysis of governance and support costs

Charitable activities expenditure

| | Unrestricted funds General | Restricted funds | Total 2025 |
|----------------------------------|----------------------------------|---------------------|---------------|
| | £ | £ | £ |
| Staff training | - | 2,214 | 2,214 |
| Repairs and maintenance | - | 386 | 386 |
| Insurance | - | 3,092 | 3,092 |
| Rent | - | 11,762 | 11,762 |
| Legal and professional | - | 720 | 720 |
| Telephone and broadband | - | 4,459 | 4,459 |
| Printing, postage and stationery | - | 4,096 | 4,096 |
| Depreciation | 121 | 925 | 1,046 |
| Bank charges | 5 | 55 | 60 |
| Subscriptions and licenses | - | 4,955 | 4,955 |
| | 126 | 32,664 | 32,790 |

| | Unrestricted funds General | Restricted funds | Total 2024 |
|----------------------------------|----------------------------------|---------------------|---------------|
| | £ | £ | £ |
| Staff training | - | 2,287 | 2,287 |
| Repairs and maintenance | - | 143 | 143 |
| Insurance | - | 2,913 | 2,913 |
| Rent | - | 11,762 | 11,762 |
| Legal and professional | - | 720 | 720 |
| Telephone and broadband | - | 5,111 | 5,111 |
| Printing, postage and stationery | - | 2,507 | 2,507 |
| Depreciation | 161 | 1,232 | 1,393 |
| Bank charges | - | 60 | 60 |
| Subscriptions and licenses | - | 4,631 | 4,631 |
| Exceptional costs | - | 21,120 | 21,120 |
| | 161 | 52,486 | 52,647 |

Deaf Choices UK Limited

Notes to the Financial Statements for the Year Ended 31 March 2025

Independent examiner fees
Examination of the financial statements
Other fees paid to examiners
Meeting Costs

| | Restricted funds £ | Total 2024 £ |
|---|--------------------------|--------------------|
| Independent examiner fees | | |
| Examination of the financial statements | 1,000 | 1,000 |
| Other fees paid to examiners | 3,174 | 3,174 |
| Meeting Costs | 1,593 | 1,593 |
| | <hr/> | <hr/> |
| | 5,767 | 5,767 |

8 Net incoming/outgoing resources

Net incoming resources for the year include:

| | 2025 £ | 2024 £ |
|------------------------------|-----------|-----------|
| Depreciation of fixed assets | 1,046 | 1,393 |

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year (2024 - None).

No trustees have received any reimbursed expenses or any other benefits from the charity during the year (2024 - None).

Deaf Choices UK Limited

Notes to the Financial Statements for the Year Ended 31 March 2025

10 Staff costs

The aggregate payroll costs were as follows:

| | 2025 £ | 2024 £ |
|--|------------------|------------------|
| Staff costs during the year were: | | |
| Wages and salaries | 183,660 | 202,110 |
| Social security costs | 11,767 | 12,849 |
| Pension costs | 6,949 | 7,404 |
| | <hr/> | <hr/> |
| | 202,376 | 222,363 |

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

| | 2025 No | 2024 No |
|-----------------|-------------------|-------------------|
| Number of staff | <hr/> | <hr/> |

No employee received emoluments of more than £60,000 during the year (2024 - None).

11 Independent examiner's remuneration

| | 2025 £ | 2024 £ |
|---|------------------|------------------|
| Examination of the financial statements | <hr/> | <hr/> |
| Other fees to examiners | | |
| All other services | <hr/> | <hr/> |

Deaf Choices UK Limited

Notes to the Financial Statements for the Year Ended 31 March 2025

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Tangible fixed assets

| | Furniture and equipment £ | Total £ |
|-----------------------|------------------------------|------------|
| Cost | | |
| At 1 April 2024 | 21,758 | 21,758 |
| At 31 March 2025 | 21,758 | 21,758 |
| Depreciation | | |
| At 1 April 2024 | 17,577 | 17,577 |
| Charge for the year | 1,046 | 1,046 |
| At 31 March 2025 | 18,623 | 18,623 |
| Net book value | | |
| At 31 March 2025 | 3,135 | 3,135 |
| At 31 March 2024 | 4,181 | 4,181 |

14 Stock

| | 2025 £ | 2024 £ |
|-------------|-----------|-----------|
| Consumables | 743 | 743 |

15 Debtors

| | 2025 £ | 2024 £ |
|---------------|-----------|-----------|
| Trade debtors | 3,428 | 728 |
| Prepayments | 4,086 | 4,018 |
| Other debtors | 361 | 326 |
| | 7,875 | 5,072 |

16 Cash and cash equivalents

| | 2025 £ | 2024 £ |
|--------------|-----------|-----------|
| Cash on hand | 200 | 200 |
| Cash at bank | 138,777 | 140,848 |
| | 138,977 | 141,048 |

Deaf Choices UK Limited

Notes to the Financial Statements for the Year Ended 31 March 2025

17 Creditors: amounts falling due within one year

| | 2025 £ | 2024 £ |
|------------------------------------|-----------|-----------|
| Other taxation and social security | 4,107 | 4,164 |
| Other creditors | 1,203 | 1,277 |
| Accruals | 3,940 | 6,384 |
| | <hr/> | <hr/> |
| | 9,250 | 11,825 |

18 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £6,949 (2024 - £7,404).

19 Funds

| | Balance at 1 April 2024 £ | Incoming resources £ | Resources expended £ | Transfers £ | Balance at 31 March 2025 £ |
|---------------------------------|---------------------------------|----------------------------|----------------------------|-----------------|-------------------------------------|
| Unrestricted funds | | | | | |
| <i>General</i> | | | | | |
| General funds | 62,370 | 59,444 | (196) | (28,370) | 93,248 |
| <i>Designated</i> | | | | | |
| Designated funds | 30,000 | - | - | - | 30,000 |
| Total unrestricted funds | 92,370 | 59,444 | (196) | (28,370) | 123,248 |
| Restricted funds | | | | | |
| 0-4 UK | 7,722 | - | (24,712) | 17,000 | 10 |
| 0-18 UK | 31,714 | 136,143 | (177,744) | 11,370 | 1,483 |
| Love Reading | 2,444 | 58,177 | (57,772) | - | 2,849 |
| Wales | 4,969 | - | - | - | 4,969 |
| Plymouth Active | - | 19,796 | (10,875) | - | 8,921 |
| Total restricted funds | 46,849 | 214,116 | (271,103) | 28,370 | 18,232 |
| Total funds | 139,219 | 273,560 | (271,299) | - | 141,480 |

Deaf Choices UK Limited

Notes to the Financial Statements for the Year Ended 31 March 2025

| | Balance at 1 April 2023 £ | Incoming resources £ | Resources expended £ | Transfers £ | Balance at 31 March 2024 £ |
|---------------------------------|------------------------------|-------------------------|-------------------------|----------------|-------------------------------|
| Unrestricted funds | | | | | |
| <i>General</i> | | | | | |
| General funds | 39,917 | 32,697 | (244) | (10,000) | 62,370 |
| <i>Designated</i> | | | | | |
| Designated funds | 20,000 | - | - | 10,000 | 30,000 |
| Total unrestricted funds | 59,917 | 32,697 | (244) | - | 92,370 |
| Restricted | | | | | |
| 0-4 UK | 16,105 | 100,291 | (108,674) | - | 7,722 |
| 0-18 UK | 9,215 | 153,600 | (131,101) | - | 31,714 |
| Love Reading | 22,558 | 47,811 | (67,925) | - | 2,444 |
| Wales | 11,932 | (6,663) | (300) | - | 4,969 |
| Total restricted funds | 59,810 | 295,039 | (308,000) | - | 46,849 |
| Total funds | 119,727 | 327,736 | (308,244) | - | 139,219 |

The specific purposes for which the funds are to be applied are as follows:

The charity holds a designated reserve of £30,000, and combined operating reserves equivalent to approximately six months of current expenditure.

The restricted funds projects are explained in full in the Trustee's Report.

The transfers from unrestricted funds were made to cover the shortfall in those specific restricted funds.

Deaf Choices UK Limited

Notes to the Financial Statements for the Year Ended 31 March 2025

20 Analysis of net assets between funds

| | Unrestricted funds | | Restricted funds | Total funds at 31 March 2025 |
|-------------------------|--------------------|---------------|------------------|------------------------------------|
| | General | Designated | | |
| | £ | £ | £ | £ |
| Tangible fixed assets | 3,135 | - | - | 3,135 |
| Current assets | 99,363 | 30,000 | 18,232 | 147,595 |
| Current liabilities | (9,250) | - | - | (9,250) |
| Total net assets | 93,248 | 30,000 | 18,232 | 141,480 |

| | Unrestricted funds | | Restricted funds | Total funds at 31 March 2024 |
|-------------------------|--------------------|---------------|------------------|------------------------------------|
| | General | Designated | | |
| | £ | £ | £ | £ |
| Tangible fixed assets | 483 | - | 3,698 | 4,181 |
| Current assets | 73,712 | 30,000 | 43,151 | 146,863 |
| Current liabilities | (11,825) | - | - | (11,825) |
| Total net assets | 62,370 | 30,000 | 46,849 | 139,219 |

21 Related party transactions

There were no related party transactions in the year (2024 - £Nil).