

Company registration number: 02868934

Charity registration number: 1040801

Nottinghamshire Deaf Society

known as

NDS

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Nottinghamshire Deaf Society

known as NDS

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Reference and Administrative Details

Trustees	Tim Hastings, Chair Anne Darby Simon Peacock Kirstin Greenhill Philip Clarke Stuart Robinson Anthony Hawkins Angelina Pullen
Senior Management Team	Frances Connor, Head of Services Sarah Shaw, Head of Finance & Training
Charity Registration Number	1040801
Company Registration Number	02868934
Registered Office	22 Forest Road West Nottingham NG7 4EQ
Independent Examiner	Eva Stevens, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL
Solicitors	Nelsons Solicitors Pennine House 8 Stanford Street Nottingham NG1 7BQ
Bankers	NatWest Nottingham City Branch Unit 27 Victoria Centre Nottingham

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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.

Trustees and officers

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

Trustees:	Tim Hastings, Chair
	John Leslie Townend (resigned 17 October 2024)
	Lindsey Harrison-Grimes (resigned 17 October 2024)
	Anne Darby
	Simon Peacock
	Kirstin Greenhill
	Philip Clarke
	Stuart Robinson
	Anthony Hawkins
	Angelina Pullen

Structure, governance and management

Nature of governing document

Memorandum and Articles of Association incorporated 4 November 1993 as amended 29 September 2010 and registered at Companies House 5 January 2011.

Nottinghamshire Deaf Society (NDS) is a company limited by guarantee governed by its Memorandum and Articles of Association, as above. The company commenced activities on 1st January 1995. It took over all the assets and activities of the unincorporated Nottingham and Nottinghamshire Society for the Deaf, which had been in existence since 1890. It is registered as a charity with the Charity Commission. Anyone over the age of 18 can become a member of the Company and there are currently 22, each whom agree to contribute £1 in the event of the charity winding up. Each member has one vote and the rights and privileges of members cannot be transferred.

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Trustees' Report

Recruitment and appointment of trustees

As set out in the Articles of Association, Directors of the company cannot number less than three, or (unless otherwise determined by a General Meeting) more than ten. The Directors (who are the Trustees of the Charity) shall nominate the Chair of the Directors. The Directors have the power to appoint any person to be a member of the Board of Directors, either to fill a casual vacancy or add to the existing Committee, up to the determined maximum number.

We co-opt Directors from time to time by open application in response to adverts and we consider direct approaches from volunteers. We assess candidates according to their skill set and our needs. Candidates are interviewed and approved by the Board of Directors and are subject to nomination and election by the Company Members at the AGM.

All Company Members are circulated details of retiring Directors and newly-proposed Directors prior to the AGM. Every newly-proposed Director, and every Director seeking re-election, is required to prepare and present information about his or her background, experience and reasons for wanting to be a Director of the Charity.

Organisational structure

Our Head of Services, Frances Connor, and Head of Finance & Training, Sarah Shaw, jointly have delegated day-to-day management of the charity.

Objectives and activities

The broad constitutional purpose of NDS is to improve the social inclusion and well-being of D/deaf people across the East Midlands through our Vision, Missions and Values:

Our Vision

We have a vision for a society in which all deaf people can fully participate. The term deaf refers to adults and children who could be profoundly deaf, deafened, hard of hearing, deafblind or experiencing tinnitus, and be either BSL or English users.

Our Mission

Our mission is to improve the social inclusion and well-being of deaf people across the East Midlands.

This is achieved by:

- Enabling better communication between deaf and hearing people.
- Expressing the voice of deaf people to local decision makers.
- Offering specialised support services tailored to the needs of deaf people.
- Providing a community space which is culturally accessible to deaf people.

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Trustees' Report

Our Values

Our values underpin all we do and how we behave as an organisation and as individuals.

- We believe deafness should not limit or determine opportunity; all people should be able to contribute and participate equally in their community.
- We strive to challenge society to be more inclusive of deaf people and enable deaf people to participate in a full and equal manner.
- We believe that deaf people are best placed to decide what help and support they require and how society can best adapt to their needs.
- We focus on ability not disability and believe all people are resourceful and have the potential to grow.
- We support and encourage deaf role models and leaders and equip deaf people to play a full role in society.
- We believe more can be achieved by working together and actively seek to work in partnership.
- We value our staff who support each other and work together to solve problems and reach our overall goals.
- We monitor all aspects of the work we do and the money we spend; we welcome and encourage questions from service users and other stakeholders.

How we achieve our Vision, Mission and Values

- We **Inform** by providing information, training and insight into deaf issues therefore reducing barriers to communication and promoting equality of access.
- We **Support** by assisting deaf people by proactively giving specialist support when needed to reduce the risk of future complications.
- We **Challenge** the status quo by representing the needs and interests of deaf people to decision makers, public bodies and the wider public.
- We **Collaborate**, valuing partnerships and opportunities to collaborate with other groups and services.
- We **Value quality** and are constantly looking for opportunities to improve practice across all of our work, learning from mistakes and being willing to try different approaches.

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.

Achievements and performance

Our main activities in 2024 /25 were:

- Advocacy support
- Communication Services
- Employment support
- Prevention & Community Support
- Training
- Welfare Rights Services

Towards the end of the year, December 2024, NDS were successful in securing funding for 3-years from the Masonic Charitable Foundation to provide free sign language courses to hearing parents and carers of deaf children with a focus on those with pre-school age children. The first courses started in February 2025.

As of 31 March 2025, 75% of our Board of Trustees self-identify as having a hearing loss and 40% of our staff team self-identify as being first language BSL users or have a hearing loss.

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Advocacy

In its first full year our advocacy project has continued to grow with our worker having supported 43 individuals in areas such as:

- NHS complaints
- Care Act
- Independent Mental Capacity Advocacy (IMCA)
- Relevant Person's Paid Representative Service (RPPR)
- Deprivation of Liberty Safeguards (DoLS)

Our worker has also been working with our Community Development Officer to educate and raise awareness within the deaf community around their rights and processes.

Communication Services

In 2024/25 NDS provided a wide range of communication support, including BSL/English interpreting and lip-speaking. Interpreting services were provided to different individuals and organisations through commissioned contracts, Access to Work and ad hoc spot purchasing.

The service comprised of 11 full and part-time interpreters supported by 2 co-ordinators.

During the year:

- we undertook 3960 face-to-face and remote communication assignments
- provided a total of 8909 hours of BSL/English Interpretation

The service continued to provide drop-in provision twice weekly at NDS and across the county with:

- a total of 90 individuals accessing the service
- on a total of 297 occasions

Employment

During 2024/25 our Employment Support Worker provided:

- 24 duty-time sessions based at Nottingham Central Library
- 12 duty-time sessions in the north of the county
- We supported 22 deaf and hard of hearing people with a range of employment issues including looking for work, access to work claims and educating work places
- Of the 22 people supported, 10 achieved either paid or voluntary work

Prevention

During 2024/25 we continued to deliver prevention-focused support to build connection, improve access to information and skills to support self-care, independence and well-being.

During 2024/25, as well as the provision of welfare rights advice, our Community Workers were able to:

- support 45 individuals
- held 149 events and information sessions

Unfortunately, our befriending service ceased in January 2025 due to lack of funding but up to that time we had provided 133 hours of befriending activity with 2 regular befrienders. New funding is currently being sourced to relaunch this valuable service.

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Training

NDS continued to provide BSL courses accredited by Signature (the awarding body for BSL qualifications) to fee-paying students and training programmes in support of deaf awareness and hearing loss. Our training was provided by our team of tutors, all with lived experience of Deafness.

In 2024/25 NDS provided:

- we provided 39 Deaf Awareness & BSL sessions to local authority, health, education and corporate organisations
- we were able offer 8 lip-reading courses taught at NDS and also on-line to maximise our reach
- we ran 9 courses, levels 1-3 with a total of 136 students enrolling
- we started 2 free courses for parents & carers of deaf children
- we worked with 7 schools across the county to provide a range of training to staff and young people

Welfare Rights

NDS continued to provide a Welfare Rights service that is delivered by our deaf Welfare Rights Worker. This service is funded by a contract from the Nottinghamshire County Council through our prevention service and a grant led by Nottingham Citizens Advice Nottingham and District.

In 2024/25 our Welfare Rights Worker:

- saw 110 individual clients through this service
- raising over £555,000 of welfare benefits
- plus a combined total of £55,162 in lump sums

Financial review

2024/25 was the 4th consecutive year in which we have recorded an operating deficit. Income in 2024/25 remained steady compared to the prior year and the deficit was reduced, but not eliminated, because of reduced operating costs. Contributing factors were controls on property costs following the sale and lease-back of the freehold property, and the ongoing impact of not replacing the CEO.

The property sale has reduced our exposure to unpredictable capital costs linked to the ownership of a large, Grade II listed, historic building, and reduced our operating and staffing costs (e.g. cleaning and caretaking). As a consequence of the sale, we now have substantial capital reserves and can face future financial challenges from a more secure base.

In this context, the Directors have pursued the strategy of wherever possible maintaining services for the benefit of deaf people whilst remaining constantly vigilant to the need to address the recurring losses.

Following the successful property sale in 2023/24 linked to the lease-back on flexible occupancy terms of part of the building, we have achieved a significant re-alignment of our Balance Sheet. The reduction in Fixed Asset value (primarily freehold property) has been replaced by cash at bank. Despite the operating deficit we have managed to preserve the net proceeds of the property sale and have off-set some of the 2024/25 operating deficit with interest earned on the sale proceeds.

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We continue to require reserves to meet cash flow management issues, unexpected expenditure or changes in external funding and to enable Directors to meet their legal obligations. Our current reserves policy differentiates between maintaining prudent free cash reserves to safeguard against unforeseen financial challenges and the retention of a proportion of the proceeds of sale from our freehold property pending the outcome of our strategic review (see below). Our general policy is to reserve funds that have not been designated or restricted for a specific purpose at a level equivalent to a 50% reduction in total income over a four-month period. Based on current projected expenditure this is £115,000. At the end of the period, the free cash reserves (total unrestricted net assets less tangible fixed assets) were £82,403 [2024: £123,515] against a target level of £115,000, with the remaining balance of £707,880 representing the reserved property sale proceeds.

Fundraising

NDS is very grateful to all of its supporters and funders. In the financial year to March 2025, we received generous grants and donations totalling £30,434 [2024: £50,895]

Workforce

The Board recognises and give thanks for the ongoing work and commitment by the staff team in what continues to be challenging times. The Charity continues to benefit from the professionalism and expertise present in the staff team and their exemplary willingness to support service users, beneficiaries and the wider community. NDS would also like to record its thanks for the many volunteers who gave their time willingly and freely in support of the deaf community and those with hearing loss during the period.

Investment policy and objectives

The board has considered the investment policy for all reserves and resolved in the current economic conditions to place them in high interest cash accounts compatible with our current plans and risk profile.

Plans for future periods

Aims and key objectives for future periods

The Directors are acutely aware of the need to address the recurring deficits without rapidly eroding the proceeds of the property sale and are not satisfied by the reduction in losses achieved in 2024/25 compared to prior year.

They are actively investigating strategies to address this including further cost controls, increasing directly generated revenue and exploring strategic partnerships with other not for profit organisations whose objects align with ours.

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Trustees' Report

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Nottinghamshire Deaf Society 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:

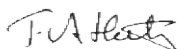
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material 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.

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 and signed on its behalf by:



.....
Tim Hastings
Trustee

Nottinghamshire Deaf Society

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Independent Examiner's Report to the trustees of Nottinghamshire Deaf Society ('the Company')

Independent examiner's report to the trustees of Nottinghamshire Deaf Society ('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 the Association of the Chartered Institute of Public Finance and Accountancy (CIPFA), 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 that in any material respect:

1. accounting records were not kept in respect of the Company 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.

.....

Eva Stevens, BSc, CPFA, employee of Community Accounting Plus
member of the Association of the Chartered Institute of Public Finance and Accountancy (CIPFA)

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Date:.....

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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 £	Restricted £	Pension reserve fund £	Total 2025 £	(As restated) Total 2024 £
Income and Endowments from:						
Donations and legacies	2	7,202	-	-	7,202	18,996
Charitable activities	3	614,493	122,732	-	737,225	703,416
Other trading activities	5	-	-	-	-	23,463
Investment income	6	34,294	-	-	34,294	4,422
Total Income		<u>655,989</u>	<u>122,732</u>	<u>-</u>	<u>778,721</u>	<u>750,297</u>
Expenditure on:						
Charitable activities	7	(691,889)	(124,398)	(12,000)	(828,287)	(839,284)
Total Expenditure		(691,889)	(124,398)	(12,000)	(828,287)	(839,284)
Gains/losses on investment assets		-	-	-	-	1,985
Net expenditure		(35,900)	(1,666)	(12,000)	(49,566)	(87,002)
Transfers between funds		62	(62)	-	-	-
Other recognised gains and losses						
Actuarial gains on defined benefit pension schemes		-	-	153,000	153,000	85,000
Gains/losses on disposal of fixed assets		-	-	-	-	(32,439)
Net movement in funds		(35,838)	(1,728)	141,000	103,434	(34,441)
Reconciliation of funds						
Total funds brought forward		829,341	16,711	(51,000)	795,052	829,493
Total funds carried forward	18	<u>793,503</u>	<u>14,983</u>	<u>90,000</u>	<u>898,486</u>	<u>795,052</u>

The notes on pages 15 to 31 form an integral part of these financial statements.

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

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted £	Restricted £	(As restated) Pension reserve fund £	Total 2024 £
Income and Endowments from:					
Donations and legacies	2	18,996	-	-	18,996
Charitable activities	3	631,905	71,511	-	703,416
Other trading activities	5	23,463	-	-	23,463
Investment income	6	4,422	-	-	4,422
Total Income		<u>678,786</u>	<u>71,511</u>	<u>-</u>	<u>750,297</u>
Expenditure on:					
Charitable activities	7	<u>(770,484)</u>	<u>(54,800)</u>	<u>(14,000)</u>	<u>(839,284)</u>
Total Expenditure		<u>(770,484)</u>	<u>(54,800)</u>	<u>(14,000)</u>	<u>(839,284)</u>
Gains/losses on investment assets		<u>1,985</u>	<u>-</u>	<u>-</u>	<u>1,985</u>
Net (expenditure)/income		(89,713)	16,711	(14,000)	(87,002)
Transfers between funds		10,385	(10,385)	-	-
Other recognised gains and losses					
Actuarial gains on defined benefit pension schemes		-	-	85,000	85,000
Other gains/losses		<u>(32,439)</u>	<u>-</u>	<u>-</u>	<u>(32,439)</u>
Net movement in funds		(111,767)	6,326	71,000	(34,441)
Reconciliation of funds					
Total funds brought forward		<u>941,108</u>	<u>10,385</u>	<u>(122,000)</u>	<u>829,493</u>
Total funds carried forward	18	<u><u>829,341</u></u>	<u><u>16,711</u></u>	<u><u>(51,000)</u></u>	<u><u>795,052</u></u>

The notes on pages 15 to 31 form an integral part of these financial statements.

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(Registration number: 02868934)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	10	3,220	2,631
Investments	24	-	44,830
		3,220	47,461
Current assets			
Debtors	11	82,852	95,939
Cash at bank and in hand	12	873,697	850,909
		956,549	946,848
Creditors: Amounts falling due within one year	13	(125,248)	(116,575)
Net current assets		831,301	830,273
Total assets less current liabilities		834,521	877,734
Creditors: Amounts falling due after more than one year	14	(26,035)	(31,682)
Net assets excluding pension liability		808,486	846,052
Pension scheme liability	16	90,000	(51,000)
Net assets including pension liability		898,486	795,052
Funds of the charity:			
Pension Reserve		90,000	(51,000)
Restricted income funds			
Restricted funds	18	14,983	16,711
Unrestricted income funds			
Unrestricted funds		793,503	829,341
Total funds	18	898,486	795,052

The notes on pages 15 to 31 form an integral part of these financial statements.

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**(Registration number: 02868934)
Balance Sheet as at 31 March 2025**

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 10 to 31 were approved by the trustees, and authorised for issue on and signed on their behalf by:



.....
Tim Hastings
Trustee

The notes on pages 15 to 31 form an integral part of these financial statements.

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Statement of Cash Flows for the Year Ended 31 March 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash income/(expenditure)		103,434	(34,441)
Adjustments to cash flows from non-cash items			
Depreciation		2,661	6,286
Investment income	6	(34,294)	(4,422)
Actuarial gains on defined benefit pension schemes		(153,000)	(85,000)
Permanent Funds - Resources expended		12,000	14,000
General Funds - Other recognised gains/losses		-	(1,985)
		<u>(69,199)</u>	<u>(105,562)</u>
Working capital adjustments			
Decrease/(increase) in debtors	11	13,087	(10,191)
Increase/(decrease) in creditors	13	<u>8,673</u>	<u>(11,861)</u>
Net cash flows from operating activities		<u>(47,439)</u>	<u>(127,614)</u>
Cash flows from investing activities			
Interest receivable and similar income	6	31,371	4,422
Purchase of tangible fixed assets	10	(3,250)	-
Sale of tangible fixed assets		-	849,189
Sale of investments		<u>47,753</u>	<u>21,000</u>
Net cash flows from investing activities		75,874	874,611
Cash flows from financing activities			
Loans and borrowings	13	<u>(5,647)</u>	<u>(5,509)</u>
Net increase in cash and cash equivalents		22,788	741,488
Cash and cash equivalents at 1 April		<u>850,909</u>	<u>109,421</u>
Cash and cash equivalents at 31 March		<u><u>873,697</u></u>	<u><u>850,909</u></u>
Reconciliation of net cash flow to movement in net funds			
Decrease in cash		22,788	741,488
Net funds at 1 April 2024		<u>850,909</u>	<u>109,421</u>
Net funds at 31 March 2025		<u><u>873,697</u></u>	<u><u>850,909</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 15 to 31 form an integral part of these financial statements.

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

1 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

Nottinghamshire Deaf Society 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 financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

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.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

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

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. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

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.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

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.

Tangible fixed assets

Individual fixed assets costing £1000 or more 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
Buildings	2% straight line
IT & Office equipment	33% straight line
Fixtures & fittings	10% straight line

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

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

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.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

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.

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

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

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.

The charity also operates a defined benefit pension scheme. Typically defined benefit plans define an amount of pension benefit that an employee will receive on retirement, usually dependent on one or more factors such as age, years of service and compensation.

The liability recognised in the Balance Sheet in respect of defined benefit pension plans is the present value of the defined benefit obligation at the reporting date minus the fair value of plan assets. The defined benefit obligation is measured using the projected unit credit method. The present value of the defined benefit obligation is determined by discounting the estimated future payments by reference to market yields at the reporting date on high-quality corporate bonds that are denominated in the currency in which the benefits will be paid, and that have terms to maturity approximating to the terms of the related pension liability.

Actuarial gains and losses are charged or credited to other comprehensive income in the period in which they arise.

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

2 Income from donations and legacies

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Donations and legacies;			
Donations from individuals	4,424	4,424	2,437
Legacies	-	-	14,508
Gift aid reclaimed	-	-	46
Grants, including capital grants;			
Government grants	-	-	2,005
Grants from other charities	2,778	2,778	-
	<u>7,202</u>	<u>7,202</u>	<u>18,996</u>

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Interpreting fees	291,948	-	291,948	313,275
Training fees	77,408	-	77,408	71,496
Contracts	244,980	99,500	344,480	284,438
Grants	-	23,232	23,232	31,899
Sundry receipts	157	-	157	2,308
	<u>614,493</u>	<u>122,732</u>	<u>737,225</u>	<u>703,416</u>

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

4 Grants & donations

	Unrestricted funds £	Restricted funds £	Total £
The Jessie Spencer Trust	-	5,000	5,000
Masonic Charitable Foundation	2,778	-	2,778
Sundry donations	4,424	-	4,424
CAB Nottingham	-	18,232	18,232
	<u>7,202</u>	<u>23,232</u>	<u>30,434</u>

5 Income from other trading activities

	Total 2025 £	Total 2024 £
Property rental income	-	23,463
	<u>-</u>	<u>23,463</u>

6 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable and similar income;			
Interest receivable on bank deposits	31,371	31,371	4,422
Other income from fixed asset investments	2,923	2,923	-
	<u>34,294</u>	<u>34,294</u>	<u>4,422</u>

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

7 Expenditure on charitable activities

	General funds £	Restricted £	Pension fund £	Total 2025 £	(As restated) Total 2024 £
Wages, NI & pensions	542,410	80,409	-	622,819	571,097
Recognised pension costs (FRS102)	-	-	12,000	12,000	14,000
Travel & expenses	11,849	977	-	12,826	11,135
Freelance interpreting	109,225	-	-	109,225	117,512
Other staff costs	3,389	60	-	3,449	2,908
Volunteer Expenses	-	-	-	-	1,169
Training	4,466	1,000	-	5,466	16,409
Payroll & bookkeeping	-	-	-	-	1,533
Legal & professional fees	-	-	-	-	23,499
Other finance costs	6,652	-	-	6,652	4,175
Telephone & internet	1,687	374	-	2,061	1,668
Office consumables & equipment	3,336	33	-	3,369	5,334
Licences & maintenance	6,013	1,356	-	7,369	6,961
Fees & subscriptions	2,735	133	-	2,868	8,915
Rent	9,548	120	-	9,668	1,994
Cleaning	-	-	-	-	2,474
Building maintenance & repairs	884	-	-	884	5,607
Utilities	-	-	-	-	17,567
Insurance	8,932	-	-	8,932	8,450
Building consumables & equipment	-	-	-	-	3,862
Project costs	14,200	1,580	-	15,780	1,146
Advertising & marketing	214	-	-	214	110
Sundry expenses	1,535	65	-	1,600	5,473
Internal charges	(38,291)	38,291	-	-	-
Depreciation	2,661	-	-	2,661	6,286
Bad debts	444	-	-	444	-
	<u>691,889</u>	<u>124,398</u>	<u>12,000</u>	<u>828,287</u>	<u>839,284</u>

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

8 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2025 £	2024 £
Depreciation of fixed assets	<u>2,661</u>	<u>6,286</u>

9 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	559,821	518,092
Social security costs	39,836	31,638
Pension costs	23,162	21,367
Other staff costs	<u>12,000</u>	<u>14,000</u>
	<u>634,819</u>	<u>585,097</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2025 No	2024 No
Average number of employees	<u>28</u>	<u>27</u>

26 (2024 - 24) of the above employees participated in the Defined Contribution Pension Schemes.

1 (2024 - 1) of the above employees participated in the Defined Benefit Pension Schemes.

Contributions to the employee pension schemes for the year totalled £23,162 (2024 - £21,367).

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £91,843 (2024 - £78,619).

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

10 Tangible fixed assets

	IT & Office equipment £	Fixtures & fittings £	Total £
Cost			
At 1 April 2024	171,891	130,815	302,706
Additions	-	3,250	3,250
At 31 March 2025	171,891	134,065	305,956
Depreciation			
At 1 April 2024	169,851	130,224	300,075
Charge for the year	2,040	621	2,661
At 31 March 2025	171,891	130,845	302,736
Net book value			
At 31 March 2025	-	3,220	3,220
At 31 March 2024	2,040	591	2,631

11 Debtors

	2025 £	2024 £
Trade debtors	64,296	92,065
Prepayments	2,428	3,874
Accrued income	16,128	-
	82,852	95,939

12 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	106	40
Cash at bank	873,591	850,869
	873,697	850,909

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

13 Creditors: amounts falling due within one year

	2025	2024
	£	£
Bank loans	6,536	6,536
Trade creditors	18,528	18,021
Other taxation and social security	43,217	42,621
Other creditors	3,459	3,432
Accruals	53,508	45,965
	<u>125,248</u>	<u>116,575</u>

Bank borrowings

Nat West Bounce Bank Loan is denominated in Sterling with a nominal interest rate of 2.15% (2024 - 2%), and the final instalment is due on 10 July 2030. The carrying amount at yearend is £32,571 (2024 - £38,218).

Repayments commenced 10th February 2022. Prior to this date, interest only was charged of £613.40. Thereafter the effective interest rate is 2.15%. Repayments will be at £544.63 per month, ending 10th July 2030.

14 Creditors: amounts falling due after one year

	2025	2024
	£	£
Bank loans	<u>26,035</u>	<u>31,682</u>

15 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2025	2024
	£	£
Land and buildings		
Within one year	10,413	6,227
Between one and five years	55,600	52,113
After five years	53,283	67,183
	<u>119,296</u>	<u>125,523</u>

Following the sale the building this year a 10-year lease was agreed to remain in part of the premises. This is in effect from 01/02/24 with agreed rent increases after 1 year and then after 2 years for the remainder of the lease.

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

16 Pension and other schemes

Defined benefit pension schemes

Nottinghamshire County Council Pension Fund

The charity participates in the Nottinghamshire County Council Pension Fund, a multi-employer defined benefit final salary scheme. The scheme is administered for the benefit of Local Authority employees and other bodies and is managed in accordance with the Local Government Pension Scheme Regulations 2013. The administering authority for the Fund is Nottinghamshire County Council.

Contributions to the scheme are determined with advice of independent qualified actuaries on the basis of triennial valuations using the projected unit method.

The date of the most recent comprehensive actuarial valuation was 31 March 2022. In accordance with Financial Reporting Standard 102 (FRS 102), the actuaries have undertaken a valuation of the assets and liabilities of the scheme at 31 March 2025. Pension scheme assets are measured using market values. Pension scheme liabilities are measured using a projected unit method. The “present value of scheme liabilities” has been arrived at by projecting the results of the last full valuation as at 31 March 2022 forward to 31 March 2025.

The total cost relating to defined benefit schemes for the year recognised in profit or loss as an expense was 12,000 (2024 - £14,000).

The total cost relating to defined benefit schemes for the year included in the cost of an asset was £nil (2024 - £nil).

Reconciliation of scheme assets and liabilities to assets and liabilities recognised

The amounts recognised in the statement of financial position are as follows:

	2025	2024
	£	£
Fair value of scheme assets	1,339,000	1,329,000
Present value of defined benefit obligation	<u>(1,249,000)</u>	<u>(1,380,000)</u>
Defined benefit pension scheme surplus/(deficit)	<u>90,000</u>	<u>(51,000)</u>

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Defined benefit obligation

Changes in the defined benefit obligation are as follows:

	2025
	£
Present value at start of year	1,380,000
Current service cost	9,000
Interest cost	66,000
Actuarial gains and losses	(159,000)
Foreign exchange differences	1,000
Benefits paid	(51,000)
Contributions by scheme participants	3,000
Present value at end of year	<u>1,249,000</u>

Fair value of scheme assets

Changes in the fair value of scheme assets are as follows:

	2025
	£
Fair value at start of year	1,329,000
Interest income	64,000
Return on plan assets, excluding amounts included in interest income/(expense)	(14,000)
Employer contributions	9,000
Contributions by scheme participants	3,000
Benefits paid	(51,000)
Administration expenses	(1,000)
Fair value at end of year	<u>1,339,000</u>

The pension scheme has not invested in any of the charity's own financial instruments or in properties or other assets used by the charity.

17 Charity status

The charity is a company limited by guarantee and consequently does not have share capital. Each of the Members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

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

18 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 March 2025 £
Unrestricted funds						
<i>General</i>						
General fund	829,341	655,989	(691,889)	62	-	793,503
Restricted funds						
Deaf Advocacy Project	5,779	20,000	(20,000)	-	-	5,779
Prevention	7,627	79,500	(79,500)	-	-	7,627
Welfare Rights	62	18,232	(18,232)	(62)	-	-
Deaf Employment Support Service	3,243	5,000	(6,666)	-	-	1,577
Total restricted funds	16,711	122,732	(124,398)	(62)	-	14,983
<i>Other funds</i>						
Pension reserve	(51,000)	-	(12,000)	-	153,000	90,000
Total funds	<u>795,052</u>	<u>778,721</u>	<u>(828,287)</u>	<u>-</u>	<u>153,000</u>	<u>898,486</u>

The transfer from the Welfare Rights fund to the General fund corrects the balance on this fund.

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

Deaf Advocacy Project (POhWER)

Funding to employ a deaf advocacy worker 18.5 hours per week. Providing advocacy in a range of statutory areas, as part of provision to Notts County Council, Nottm City Council, ICB, NUH & NHCT.

Deaf Employment Support Service (with funding from Jessie Spencer Trust , JN Derbyshire Trust)

Funding to deliver support to deaf and hard of hearing individuals to enable them to overcome barriers to finding and retaining employment.

Prevention (Nottinghamshire County Council)

Funding to provide a range of Prevention services across Nottinghamshire. A key part of this service is a deaf community organiser role. It also provides Welfare Rights Support and short intervention when needed.

Welfare Rights (Nottingham Citizens Advice Bureau)

Funding to provide Welfare Rights support to deaf people resident in Nottingham City. This funding was via Nottingham Citizens Advice Bureau as part of a larger project they were administering on behalf of Nottingham City Council.

Last year there were the following restricted funds:

Deaf Men's Wellbeing Group (National Lottery Community Fund)

Funding to establish and run a user-led peer support group for deaf men experiencing loneliness, isolation or challenges with their mental health.

Nottingham Deaf Children – Toddler Group (Asda Community Fund)

Funding to buy toys and equipment for use by the user-led toddler group for deaf families.

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

	Balance at 1 April 2023 £	Incoming resources £	(As restated) Resources expended £	Transfers £	(As restated) Other recognised gains/(losses) £	Balance at 31 March 2024 £
Unrestricted funds						
<i>General</i>						
General fund	349,720	678,786	(770,484)	601,773	(30,454)	829,341
Restricted						
Community space improvements	1,529	-	-	(1,529)	-	-
Community Centre	8,856	-	-	(8,856)	-	-
Deaf Advocacy Project	-	10,000	(4,221)	-	-	5,779
Toddler Group	-	600	(600)	-	-	-
Prevention	-	22,089	(14,462)	-	-	7,627
Welfare Rights	-	23,687	(23,625)	-	-	62
Deaf Employment Support Service	-	9,333	(6,090)	-	-	3,243
Deaf Men's Wellbeing Group	-	5,802	(5,802)	-	-	-
Total restricted funds	<u>10,385</u>	<u>71,511</u>	<u>(54,800)</u>	<u>(10,385)</u>	<u>-</u>	<u>16,711</u>
Endowment funds						
<i>Permanent</i>						
Pension reserve	(122,000)	-	(14,000)	-	85,000	(51,000)
Other funds						
Revaluation reserve	<u>591,388</u>	<u>-</u>	<u>-</u>	<u>(591,388)</u>	<u>-</u>	<u>-</u>
Total funds	<u><u>829,493</u></u>	<u><u>750,297</u></u>	<u><u>(839,284)</u></u>	<u><u>-</u></u>	<u><u>54,546</u></u>	<u><u>795,052</u></u>

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

19 Analysis of net assets between funds

	Unrestricted		Pension fund	Total funds
	General	Restricted	reserve	
	£	£	£	£
Tangible fixed assets	3,220	-	-	3,220
Current assets	941,566	14,983	-	956,549
Current liabilities	(125,248)	-	-	(125,248)
Creditors over 1 year	(26,035)	-	-	(26,035)
Pension scheme liability	-	-	90,000	90,000
	<u>793,503</u>	<u>14,983</u>	<u>90,000</u>	<u>898,486</u>
Total net assets	<u>793,503</u>	<u>14,983</u>	<u>90,000</u>	<u>898,486</u>

	Unrestricted		Pension fund	2024
	General	Restricted	Reserve	Total funds
	£	£	£	£
Tangible fixed assets	2,631	-	-	2,631
Fixed asset investments	44,830	-	-	44,830
Current assets	930,137	16,711	-	946,848
Current liabilities	(116,575)	-	-	(116,575)
Creditors over 1 year	(31,682)	-	-	(31,682)
Pension scheme liability	-	-	(51,000)	(51,000)
	<u>829,341</u>	<u>16,711</u>	<u>(51,000)</u>	<u>795,052</u>
Total net assets	<u>829,341</u>	<u>16,711</u>	<u>(51,000)</u>	<u>795,052</u>

20 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2025	2024
	£	£
Independent examination	1,935	1,860
Other financial services	1,614	1,853
	<u>3,549</u>	<u>3,713</u>
	<u>3,549</u>	<u>3,713</u>

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

21 Taxation

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

22 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

23 Related party transactions

There were no related party transactions in the year.

24 Fixed asset investments

Other investments

	Unlisted investments £	Total £
Cost or Valuation		
At 1 April 2024	44,830	44,830
Revaluation	2,923	2,923
Disposals	(47,753)	(47,753)
At 31 March 2025	<u>-</u>	<u>-</u>
Net book value		
At 31 March 2025	<u>-</u>	<u>-</u>
At 31 March 2024	<u>44,830</u>	<u>44,830</u>

In July 2024 NDS withdrew their M&G Charifund investment.