

COMPANY REGISTRATION NUMBER: 01477997
CHARITY REGISTRATION NUMBER: 279523

Cued Speech UK Limited
Charitable Company Limited by Guarantee
Unaudited Financial Statements
31 March 2019



THOMAS WESTCOTT

Chartered Accountants
Petitor House
Nicholson Road
Torquay
Devon
TQ2 7TD

Cued Speech UK Limited
Charitable Company Limited by Guarantee
Financial Statements
Year ended 31 March 2019

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Cued Speech UK Limited
Charitable Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2019

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2019.

Reference and administrative details

Registered charity name	Cued Speech UK Limited
Charity registration number	279523
Company registration number	01477997
Principal office and registered office	The Boatshed Steamer Quay Road Totnes Devon TQ9 5AL

The trustees

Mrs H W Burton	
Ms C Cottam	
Mrs T Kirwin-McGinley	
Mr K Orpin	
Miss C Hardy	
Mr P G Bowman	
Ms S C Elumba-Hill	(Appointed 27 October 2018)
Mr G Allerton-Ross	(Appointed 27 October 2018)
Mr T M Hailstone	(Retired 5 May 2018)
Ms A F Soria	(Retired 12 April 2018)
	(Served from 27 October 2018 to
Mr R J Hutchings	28 November 2018)

Company secretary	Mrs T Kirwin-McGinley and Mrs H W Burton
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Independent examiner	Sean R Smith FCA on behalf of THOMAS WESTCOTT Chartered Accountants Petitor House Nicholson Road Torquay Devon TQ2 7TD
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Cued Speech UK Limited

Charitable Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2019

Structure, governance and management

Organisational Structure

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

The team are:

Henrietta Ireland – Executive Director

Louise Creed – Business Manager

Debbie Hawke – Senior team administrator and Training Co-ordinator

April Faulkner – Fundraising assistant (April 2018 – January 2019)

Mark Murton Administration and fundraising assistant (started April 2019)

Cate Calder – Training Lead

Tobin Broadbent – Publicity and Advocacy Lead

Kathy Kenny – Family Support Practitioner

Kirsti Moore Family Support Practitioner South Wales (started December 2018)

Bethan Roberts Family Support Practitioner Herts (January 2019 – June 2019)

Sagira Jetha Family Support Practitioner Hertfordshire (started January 2019)

Investment Powers

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

Risk Management

The trustees have assessed the major risks to which the charity is exposed, in particular those to the operations and finances of the charity, and are satisfied that systems are in place to mitigate the charity's exposure to the major risks.

Objectives and activities

Our aim is to give deaf babies, children and adults full access to English or their home language through Cued Speech, regardless of their level of hearing loss. With this they can acquire all the language and literacy skills they need to reach their full, life-long potential; socially, emotionally and economically

We do this by providing information about training and support in Cued Speech.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Achievements and performance

I was delighted to see that our budget was on target with income closely aligned to our forecasted expenditure and that the budget reflected a growth in our activities. In addition to this, the financial year 2018 - 19 has been a fantastic year for the growth of Cued Speech across the UK.

We have been able to expand our delivery of training and support in Cued Speech across the UK and meet the needs of the families, children and professionals who can benefit most from its use. We built on our existing strengths and capabilities to deliver an efficient and cost-effective intervention that is wide reaching and sustainable.

Cued Speech UK Limited
Charitable Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 March 2019

Achievements and performance *(continued)*

In order to achieve this, we have:

- Strengthened our leadership team of trustees. We conducted a gap-analysis on our board of trustees; the findings of this revealed that we were weak in the areas of financial oversight and legal support. In order to rectify this, we recruited new members to the board so that we now have a strong and balanced mix of both those who have experience using Cued Speech and professional knowledge.
- Updated and transformed our digital profile. Through our web-site redesign, beneficiaries and stake holders are able to easily access up-to-date comprehensive information which is fresh and engaging. We provide regular blogs and news updates through both the web-site and our fabulous face-book page.
- Improved the dissemination of information to beneficiaries and benefactors, not only digitally but also through the development of our colourful and informative Impact Report.
- Significantly reduced the number of magazines that we advertise in as they are expensive and there is no way of reporting, reviewing or recording their impact on our business, unlike Media led advertising which can be reported on in every detail.
- Piloted the delivery of family support in the South West and using an effective model of engagement and intervention, we have extended the role into two more regions, Herts and South Wales. Both of the new posts are hosted by their Local Authority which highlights our strengths and ability in collaboration and partnership and builds in the sustainability of our plans. We worked with 94 family members including parents, babies, children and carers.
- Increased our digital training plan and Foundation learning package. We have delivered 7 live web-based on-line training groups. Our Training lead has designed, filmed, edited and subtitled 33 training films for our on-line Foundation training, which can be downloaded for free for families and at a small cost for professionals. Using both digital on-line training and delivering through work-shops and seminars at events and conferences means that we can meet the needs of every learner, professional and parent across the UK and worldwide.
- Increased and embedded the number of freelance online training practitioners to meet the increase in training requests and demand across the UK. We quality assure our training delivery by supporting every trainer to achieve the level 3 Certificate in Education and practice is supervised and monitored for consistency and quality.
- Piloted our work in schools. In Eggbuckland School in Plymouth after nine months of work with educators and supporting the delivery of the curriculum using Cued Speech, we have had phenomenal success; *“Of all the support and methods we have used over the years - the interpreters, the CSW's, the visual phonics, it is Cued Speech that has had the biggest impact on the educational achievement of our deaf students.”* A quote from a teacher at Eggbuckland school. We plan to continue our work with Eggbuckland and replicate the model in other areas where we have a Family Support Practitioner

Cued Speech UK Limited

Charitable Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2019

Achievements and performance *(continued)*

- Delivered one residential weekend attended by 12 families with fabulous feedback. “A fantastic day, wonderful to meet other family cuers and practice with them.” A quote from parent attending cue camp.
- Continued our links with Surrey University Centre for Vision Speech and Visual Processing. This has seen us working in collaboration with the University to develop a digital based classroom resource which will provide an animated cueing head which will translate speech to cue and cue to speech. This work will continue into the next financial year and beyond.
- Continued to travel nationwide in order to meet with professionals and families providing information and training workshops and seminars; this work has generated some valuable relationships with cochlear implant companies such as Medel and Advanced Bionics and links with two Consultants expert within the field of cochlear implant.

We continue to have ambitious plans for 2019/2020 providing low cost, high impact intervention enabling deaf babies/children and young people to read, write and engage fully in society and reach their academic and economic potential.

Financial review

Income

Total income received in 2018/19 was £255,037, of which £248,108 was donated by charitable trusts, companies and individuals. The remaining £6,929 included tuition fees and charges, membership subscriptions and investment income.

Expenditure

Total expenditure was £224,844.

Reserves

Income exceeded expenditure by £30,193 resulting in increase in funds from £135,742 to £165,935, of which £111,684 is restricted to specific work.

The charity's policy is to hold a designated reserve of £20,000 and in addition, operating reserves equivalent to not less than three months' expenditure. The balances held at 31 March 2019 met that requirement.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on17th September 2019..... and signed on behalf of the board of trustees by:



Miss C Hardy
Chairperson

Cued Speech UK Limited

Charitable Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Cued Speech UK Limited

(continued)

Year ended 31 March 2019

I report to the trustees on my examination of the financial statements of Cued Speech UK Limited ('the charity') for the year ended 31 March 2019.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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 charity'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 Institute of Chartered Accountants in England and Wales (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 the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.



Sean R Smith FCA on behalf of
THOMAS WESTCOTT
Chartered Accountants
Independent Examiner
Petitor House
Nicholson Road
Torquay
Devon
TQ2 7TD

Cued Speech UK Limited
Charitable Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)

Year ended 31 March 2019

		Unrestricted funds	2019 Restricted funds	Total funds	2018 Total funds
	Note	£	£	£	£
Income					
Donations	5	20,909	227,200	248,108	216,453
Charitable activities	6	650	6,169	6,819	12,455
Other trading activities	7	–	100	100	44
Investment income	8	9	1	10	10
Total income		<u>21,568</u>	<u>233,470</u>	<u>255,037</u>	<u>228,962</u>
Expenditure					
Expenditure on charitable activities	9,10	2,956	221,889	224,844	199,883
Total expenditure		<u>2,956</u>	<u>221,889</u>	<u>224,844</u>	<u>199,883</u>
Net income and net movement in funds		<u>18,612</u>	<u>11,581</u>	<u>30,193</u>	<u>29,079</u>
Transfers between funds		(25,000)	25,000	-	-
Net movement in funds		(6,388)	36,581	30,193	29,079
Reconciliation of funds					
Total funds brought forward		60,639	75,103	135,742	106,663
Total funds carried forward		<u>54,251</u>	<u>111,684</u>	<u>165,935</u>	<u>135,742</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 16 form part of these financial statements.

Cued Speech UK Limited
Charitable Company Limited by Guarantee
Statement of Financial Position
31 March 2019

	Note	2019 £	£	2018 £
Fixed assets				
Tangible fixed assets	16		5,525	5,028
Current assets				
Debtors	17	4,038		120
Cash at bank and in hand		167,204		142,929
		<u>171,242</u>		<u>143,049</u>
Creditors: amounts falling due within one year	18	<u>10,832</u>		<u>12,335</u>
Net current assets			160,410	130,714
Total assets less current liabilities			165,935	135,742
Net assets			<u>165,935</u>	<u>135,742</u>
Funds of the charity				
Restricted funds			111,684	75,103
Unrestricted funds			54,251	60,638
Total charity funds	20		<u>165,935</u>	<u>135,742</u>

For the year ending 31 March 2019 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 company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 17th September 2019....., and are signed on behalf of the board by:



Miss C Hardy
Chairperson

The notes on pages 8 to 16 form part of these financial statements.

Cued Speech UK Limited
Charitable Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 March 2019

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The Boatshed, Steamer Quay Road, Totnes, Devon, TQ9 5AL.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Cued Speech UK Limited
Charitable Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2019

3. Accounting policies *(continued)*

Incoming resources

Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Where legacies have been notified to the charity but the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity, being the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market.

Investment income is included when receivable.

Income from charitable trading activity is accounted for when earned.

Resources expended

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.

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.

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, as set out in the notes to the accounts.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Cued Speech UK Limited
Charitable Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2019

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except where it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash value or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Cued Speech UK Limited
Charitable Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2019

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Cued Speech Association UK is a company limited by guarantee and accordingly does not have a share capital.

5. Donations

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Donations			
Donations	20,499	227,080	247,578
Subscriptions			
Membership subscriptions	410	120	530
	<u>20,909</u>	<u>227,200</u>	<u>248,108</u>

Cued Speech UK Limited
Charitable Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2019

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Donations			
Donations	31,966	184,187	216,153
Subscriptions			
Membership subscriptions	118	182	300
	<u>32,084</u>	<u>184,369</u>	<u>216,453</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Contracted out staff	–	4,353	4,353
CS training income	–	685	685
Exam fees income	–	195	195
Info presentation income	–	–	–
Miscellaneous income	650	856	1,506
Cue camp income	–	80	80
	<u>650</u>	<u>6,169</u>	<u>6,819</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Contracted out staff	–	9,812	9,812
CS training income	–	472	472
Exam fees income	–	747	747
Info presentation income	–	400	400
Miscellaneous income	–	738	738
Cue camp income	–	286	286
	<u>–</u>	<u>12,455</u>	<u>12,455</u>

7. Other trading activities

	Restricted Funds £	Total Funds 2019 £	Restricted Funds £	Total Funds 2018 £
Sales	100	100	44	44
	<u>100</u>	<u>100</u>	<u>44</u>	<u>44</u>

8. Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Bank interest receivable	9	1	10
	<u>9</u>	<u>1</u>	<u>10</u>

Cued Speech UK Limited
Charitable Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2019

8. Investment income *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Bank interest receivable	7	3	10
	<u>7</u>	<u>3</u>	<u>10</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Charitable activity costs	–	186,369	186,369
Support costs	2,956	35,520	38,475
	<u>2,956</u>	<u>221,889</u>	<u>224,844</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Charitable activity costs	–	173,682	173,682
Support costs	10	26,192	26,201
	<u>10</u>	<u>199,874</u>	<u>199,883</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2019 £	Total fund 2018 £
Charitable activity costs	186,369	–	186,369	173,682
Support costs	–	38,475	38,475	26,201
	<u>186,369</u>	<u>38,475</u>	<u>224,844</u>	<u>199,883</u>

11. Net income

Net income is stated after charging/(crediting):

	2019 £	2018 £
Depreciation of tangible fixed assets	1,842	1,676
	<u>1,842</u>	<u>1,676</u>

12. Independent examination fees

	2019 £	2018 £
Fees payable to the independent examiner for Independent examination of the financial statements	2,742	2,970
	<u>2,742</u>	<u>2,970</u>

Cued Speech UK Limited
Charitable Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2019

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2019	2018
	£	£
Wages and salaries	146,769	132,880
Employer contributions to pension plans	5,467	5,254
Recruitment costs	1,123	1,600
	<u>153,386</u>	<u>139,734</u>

The average head count of employees during the year was 8 (2018: 6). The average number of full-time equivalent employees during the year is analysed as follows:

	2019	2018
	No.	No.
Number of staff	<u>7</u>	<u>4</u>

No employee received employee benefits of more than £60,000 during the year (2018: Nil).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

15. Transfers between funds

During the year £25,000 was transferred from Unrestricted Funds to Restricted Funds.

16. Tangible fixed assets

	Fixtures and fittings £	Total £
Cost		
At 1 April 2018	12,472	12,472
Additions	2,339	2,339
At 31 March 2019	<u>14,811</u>	<u>14,811</u>
Depreciation		
At 1 April 2018	7,444	7,444
Charge for the year	1,842	1,842
At 31 March 2019	<u>9,286</u>	<u>9,286</u>
Carrying amount		
At 31 March 2019	<u>5,525</u>	<u>5,525</u>
At 31 March 2018	<u>5,028</u>	<u>5,028</u>

Cued Speech UK Limited
Charitable Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2019

17. Debtors

	2019	2018
	£	£
Prepayments and accrued income	2,420	–
Other debtors	1,618	120
	<u>4,038</u>	<u>120</u>

18. Creditors: amounts falling due within one year

	2019	2018
	£	£
Trade creditors	3,385	6,779
Accruals and deferred income	2,013	2,094
Social security and other taxes	3,644	2,736
Other creditors	1,790	726
	<u>10,832</u>	<u>12,335</u>

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £5,467 (2018: £5,254).

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2018 £	Income £	Expenditure £	Transfers £	At 31 March 2018 £
General funds	40,639	21,568	(2,956)	(25,000)	34,251
Designated	20,000	–	–	–	20,000
	<u>60,639</u>	<u>21,568</u>	<u>(2,956)</u>	<u>(25,000)</u>	<u>54,251</u>

Cued Speech UK Limited

Charitable Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

Restricted funds

	At 1 April 2018 £	Income £	Expenditure £	Transfers £	At 31 March 2019 £
<u>0-3 Project – language for deaf babies and young children</u>	45,941	–	–	(45,941)	–
<u>Regional Funding – North East</u>	1,492	1,000	(2,175)	–	317
North West	2,000	–	–	(2,000)	–
Hertfordshire	–	18,500	(7,416)	–	11,084
Wales	–	19,900	(4,660)	–	15,240
<u>4 Onwards – language and literacy for school age deaf children</u>	25,670	–	–	(25,670)	–
<u>0 - 18 Project UK</u>	–	194,070	(207,638)	98,611	85,043
	<u>75,103</u>	<u>233,470</u>	<u>(221,889)</u>	<u>25,000</u>	<u>111,684</u>

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
Tangible fixed assets	–	5,525	5,525	5,028
Current assets	54,251	106,159	160,410	130,714
Net assets	<u>54,251</u>	<u>111,684</u>	<u>165,935</u>	<u>135,742</u>

Cued Speech UK Limited
Charitable Company Limited by Guarantee
Management Information
Year ended 31 March 2019

The following pages do not form part of the financial statements.

Cued Speech UK Limited
Charitable Company Limited by Guarantee
Detailed Statement of Financial Activities
Year ended 31 March 2019

	2019 £	2018 £
Income		
Donations		
Donations	247,578	216,153
Membership subscriptions	530	300
	<u>248,108</u>	<u>216,453</u>
Charitable activities		
Contracted out staff	4,353	9,812
CS training income	685	472
Exam fees income	195	747
Info presentation income	-	400
Miscellaneous income	1,506	738
Cue camp income	80	286
	<u>6,819</u>	<u>12,455</u>
Other trading activities		
Sales	100	44
Investment income		
Bank interest receivable	10	10
	<u>10</u>	<u>10</u>
Total income	<u><u>255,037</u></u>	<u><u>228,962</u></u>

Cued Speech UK Limited
Charitable Company Limited by Guarantee
Detailed Statement of Financial Activities *(continued)*
Year ended 31 March 2019

	2019 £	2018 £
Expenditure		
Expenditure on charitable activities		
Wages and salaries	146,796	132,880
Pension costs	5,467	5,254
Recruitment costs	1,123	1,600
Venue hire	331	1,202
Repairs and maintenance	1,163	1,797
Insurance	3,069	582
Rent	11,395	8,343
Motor vehicle expenses	13,584	10,108
Freelance tutor fees, legal and accounts	14,731	13,851
Telephone	1,934	560
Other office costs	10,413	6,548
Depreciation	1,842	1,676
Other interest payable and similar charges	73	66
Subscriptions and licences	4,254	2,979
Info conference fees and charges	592	2,753
Info freelance staff	328	1,485
Cue camp	4,771	5,549
Publications and advertising	2,978	2,650
	<u>224,844</u>	<u>199,883</u>
Total expenditure	<u>224,844</u>	<u>199,883</u>
Net income	<u>30,193</u>	<u>29,079</u>

Cued Speech UK Limited

Charitable Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2019

	2019 £	2018 £
Expenditure on charitable activities		
Charitable activity costs		
<i>Activities undertaken directly</i>		
Staff costs - wages/salaries	146,796	132,880
Staff costs - pension costs	5,467	5,254
Recruitment costs	1,123	1,600
Venue hire	331	1,202
Motor vehicle expenses	13,584	10,108
Freelance tutor fees, legal and accounts	5,639	6,559
Other office costs	4,760	3,544
Info communication support	–	98
Info conference fees and charges	592	2,753
Info freelance staff	328	1,485
Cue camp	4,771	5,549
Publications and advertising	2,978	2,650
	<u>186,369</u>	<u>173,682</u>
Support costs		
Repairs and maintenance	1,163	1,797
Insurance	3,069	582
Rent	11,395	8,343
Accountancy fees	2,742	2,970
Legal and other professional fees	3,480	2,048
Costs of trustees' meetings	2,870	2,274
Telephone and broadband	1,934	560
Printing, postage and stationery	5,653	3,004
Depreciation	1,842	1,676
Other finance costs	73	66
Subscriptions and licences	4,254	2,881
	<u>38,475</u>	<u>26,201</u>
Expenditure on charitable activities	<u><u>224,844</u></u>	<u><u>199,883</u></u>