

Cued Speech UK Limited
Charitable Company Limited by Guarantee
Unaudited Financial Statements
31 March 2020



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 2020

	Page
Trustees' annual report (incorporating the Director's report)	1
Independent examiner's report to the Trustees	7
Statement of financial activities (including income and expenditure account)	8
Statement of financial position	9
Notes to the financial statements	10
The following pages do not form part of the financial statements	
Detailed statement of financial activities	20
Notes to the detailed statement of financial activities	22

Cued Speech UK Limited
Charitable Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2020

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 2020.

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
Mr G Allerton-Ross
Mr M J Evans (Appointed 19 August 2019)
Mr P J Tuck (Appointed 28 November 2019)

Company secretary Ms T Kirwin-McGinley and Mrs H W Burton

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

Cued Speech UK Limited

Charitable Company Limited by Guarantee

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

Year ended 31 March 2020

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

Mark Murton - Administration and Fundraising Assistant

Cate Calder – Training Lead

Tobin Broadbent – Publicity and Advocacy Lead

Kathy Kenny – Family Support Practitioner

Kirsti Moore - Family Support Practitioner South Wales

Bethan Roberts - Family Support Practitioner (Resigned June 2019)

Sagira Jetha - Family Support Practitioner Hertfordshire

Carly Simpson – Family Support Practitioner North East (Joined 01 September 2019)

Investment Powers

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

Risk Management

The directors 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.

Mission statement, Objectives, Charity Aims and Activities

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 handshapes near the face that replace the missing acoustic information for the deaf receiver.

Benefits of Cued Speech

- Using Cued Speech in the language of the family enables the deaf child and adult to become a fully active and integrated member of the family.
- Cued Speech can be learnt in 20 hours by hearing people with whom the young person is in contact.
- Using Cued Speech from early infancy onwards gives deaf children the basic language proficiency required to progress academically alongside their hearing peers, and thus acquire the same qualifications needed to evolve personally, socially and professionally;
- Enables two-way communication alongside Sign Language;
- Improves the ability of a deaf person to participate in the hearing world.

Cued Speech Vision Statement

Our vision is to ensure that all deaf children and adults are given full access to English or their home language through Cued Speech regardless of hearing loss; with this they can develop their language and literacy skills, to reach their full potential socially, emotionally and economically.

Cued Speech UK Limited

Charitable Company Limited by Guarantee

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

Year ended 31 March 2020

Cued Speech Mission Statement

"Deafness is a difference in sensory experience from a hearing person. Language deprivation is a neurological emergency." Language first

We recognise that a deaf child has the same potential as any hearing individual to understand and use language. If the language of their home is verbal, their issue is simply one of speech perception: they cannot hear what is being said; it is possible to replace the acoustic information they are missing with visual information through Cued Speech.

Cued Speech is entirely functional for speech perception (see Metzger and Fleetwood 2010 and Shull and Crain 2010).

CSUK's mission is to:

- Inform, train and support families free of charge to Cue their spoken languages.
- Inform, train and support professionals using Cued Speech and signpost others to it.
- Gain recognition through social media, publicity, and advocacy with the people, services and commissioning bodies with whom Cued Speech is most relevant and where outcomes can be most effective.

Through these actions we want to ensure deaf children and adults avoid the negative and life-long cognitive impairment, social isolation and academic failure caused by language deprivation.

Statement of Rights

A deaf child or adult has a fundamental right to

- language and communication;
- receive a full education;
- succeed to their maximum potential regardless of disability;
- be safe.

These rights fit with the United Nations Convention on the Rights of the Child and are fundamental to the mission and aims of CSUK.

Cued Speech Core Values

C:- to Collaborate with agencies and services in order to meet the needs of deaf children and adults.

U:- to Understand the specific needs of deaf children and the professionals and family that support the child.

E:- to provide Equal opportunities in language access.

D:- to continue to Develop the scope of our positive impact on the lives of deaf children and adults and their families.

S:- to embed our Safeguarding principles throughout our practice.

P:- to recognise the importance of Parents in their child's development.

E:- Early Years - to recognise that language begins from birth.

E:- to promote the use of Cued Speech in Education so that deaf children can achieve age appropriate literacy.

CH:- that parents deserve informed Choice.

Statement of Aims

Over the next 5 years CSUK aims to convert the Cued Speech Mission Statements into deeds and positive outcomes, so that deaf children and adults have the greatest opportunity to meet their potential.

Cued Speech UK Limited

Charitable Company Limited by Guarantee

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

Year ended 31 March 2020

Achievements and performance

It has been a remarkable year for the growth and development of the Charity. We have more than doubled our training delivery, created a new website, written a new Impact Report, devised new training tools, games, Cued songs and resources, contracted a new freelance training team and fund-raised and contracted new Family Support Practitioners across the UK, in addition to attending conferences and generating interest throughout the UK with our work-shops and seminars and the family activity day.

The expansion of our activities across the UK in 2018 – 19 meant an increase in expenditure into 2019 – 2020. While we had planned for this, the challenging nature of accessing continuing core income through applications to Trusts and Funds meant that we needed to cut our expenditure in quarters three and four in order to balance our accounts. We achieved this through careful reduction on spending for travel, attendance at conferences and through a reduction in hours for some core staff including the Executive Director. Hours were re-instated for the new financial year 2019 - 2020. Income and expenditure for projects such as the Family Support Practitioners, on-line training and the CSUK Residential remained in balance throughout the year.

Reducing travel meant that we needed to find a way to deliver training and information on-line and this was achieved through the development of our on-line Foundation Training and improvements to our website. With the addition of videos, Cued stories and parent testimonials, we also vastly increased our activity on our Facebook page. Overall, this meant that the dissemination of information and training to families of deaf children and the professional team around the child, continued to grow and the numbers of people who accessed our services was increased from the previous year. On reflection this also put the Charity in a very stable position as we entered into 'lockdown' due to Covid 19 at the end of the Financial Year, as we already had all our resources accessible on-line and remotely and were already using ZOOM.

Our activities

1. Reaching out to professionals and families through Publicity and Advocacy

Our conviction remains, that the more professionals who know about Cued Speech, the greater the number of families of deaf babies/children who will be informed about the significant difference Cued Speech can make on their language and literacy. There has been a positive impact from the work that we achieved last year visiting hospitals, universities and children's service workgroups and the initial networking is leading to really positive relationships and many more enquiries from families, new organisations and schools for training and information.

We now have a highly influential Patron, Mr.Gavin Morrison MA FRCS who is an Otolaryngologist and Cochlear Implant (CI) specialist who is committed to finding out how Cued Speech can improve the rehabilitation and language learning potential with his patients.

In total we have presented to over 430 professionals.

On-line and Media Development

We have had phenomenal development on the website with regular blogs, videos and training updates. We have been providing regular content for our Facebook pages and we have nearly 2000 followers. Additionally, we have furthered our reach through Instagram, YouTube and Twitter.

Cued Speech UK Limited

Charitable Company Limited by Guarantee

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

Year ended 31 March 2020

Our activities *(continued)*

2. Training for professionals

This has been an extraordinary year for the creation of our Free to families, on-line Cued Speech Foundation Training. The training consists of 36 very short films, to encourage the learner to understand the principles and learn the skills of Cued Speech in their own time. Currently 150 people have logged onto the site. We have sold 4 group licenses to professionals. We have further plans to continue to develop the training offer to include a self-assessment level and practice area.

In total we have delivered training to 616 professionals - through workshops, on-line training, schools and hearing-impaired services.

3. Training for families

This year has seen the development of several new Family Support Practitioner (FSP) posts. Kirsti Moore, in South Wales, hosted by the Local Authority and accommodated by Torfaen Sensory Impairment unit. Kirsti runs 2 regular groups for mums, deaf babies and toddlers and met with 25 families with a deaf child.

In April we appointed 2 part time FSP's in Hertfordshire, hosted by the local Authority. The hosting arrangement works extremely well as the Authority benefits through having additional capacity and CSUK benefits by having direct referrals from Teachers of the Deaf within the teams. In January 2020 we appointed Carly Simpson who operates peripatetically within Tyneside and adds a wealth of on-line material to Facebook and our website which includes Cued stories, short videos and word games.

In total across the UK we delivered 187 home visits ranging between 1.5 to 2 hours long and 49 sessions of on-line tuition. Additionally, we have been involved in 38 school visits. In total we have trained 190 family members.

Residential

Every year we run a residential for deaf children, their families and siblings and this year we held it in Hertfordshire to support our Family Support Practitioner in that region. These are always very successful events and we have very positive feedback. *"The great thing about Cue Residential is that you get to meet other families with deaf children, it means so much to share stories and it means so much to our children to meet other children who have a deaf sibling.....we love coming and we love the activities for the kids so that we can attend class and not worry about the children..."*

Conclusion

2019 - 2020 has seen a dramatic increase in referrals of children and professionals due to the presence and the impact of the Family Support Practitioner posts and due to the increase in our profile through media and presence at Deaf Events. Our on-line training has also stimulated much interest and we hope that this will more than double over the next three years.

Cued Speech UK Limited

Charitable Company Limited by Guarantee

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

Year ended 31 March 2020

Conclusion *(continued)*

The Cued Speech UK team are dedicated to the Charity, we enjoy what we do and we believe that we can make a difference to deaf children. The impact of this is that every individual gives more than they are contracted to deliver. This year we have done a sponsored half marathon and raised over £500. We had a Christmas Tree at the Christmas Festival and raised over £700.

Given our current strong position to deliver our services and the current interest in Cued Speech, we know that 2020 and beyond is going to be an exceptional time for the continued growth and development of the Charity. Supported by UK based Research and the very positive relationship that we have with the London Cochlear Implant Consultants, we are now in a position to continue to fully utilise our funds professionally, strategically and practically.

Looking forward, we are aiming for sustainability through continuing to build relationships with Trusts, through a wider range of events, seeking individual donors, through training fees from professionals, and though still in early stages, through licencing a Speech to Cue Avatar currently in development. CSUK will be more robust with a range of income sources.

Financial review

Income

Total income received in 2019/20 was £249,423, of which £236,941 was donated by charitable trusts, companies and individuals. The remaining £12,482 included tuition fees and charges, membership subscriptions and investment income.

Expenditure

Total expenditure was £284,136.

Reserves

Expenditure exceeded income by £34,713 resulting in decrease in funds from £165,935 to £131,222, of which £90,554 is restricted to specific work.

The Association'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 2020 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 on 17 September 2020 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

Year ended 31 March 2020

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 2020.

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

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

21 September 2020

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

Year ended 31 March 2020

		2020	2020		2019
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	24,880	212,061	236,941	248,108
Charitable activities	6	54	11,785	11,839	6,819
Other trading activities	7	–	405	405	100
Investment income	8	–	238	238	10
Total income		<u>24,934</u>	<u>224,489</u>	<u>249,423</u>	<u>255,037</u>
Expenditure					
Expenditure on charitable activities	9,10	3,517	280,619	284,136	224,844
Total expenditure		<u>3,517</u>	<u>280,619</u>	<u>284,136</u>	<u>224,844</u>
Net (expenditure)/income and net movement in funds		<u>21,417</u>	<u>(56,130)</u>	<u>(34,713)</u>	<u>30,193</u>
Transfers between funds		(35,000)	35,000	–	–
Net movement in funds		<u>(13,583)</u>	<u>(21,130)</u>	<u>(34,713)</u>	<u>30,193</u>
Reconciliation of funds					
Total funds brought forward		54,251	111,684	165,935	135,742
Total funds carried forward		<u>40,668</u>	<u>90,554</u>	<u>131,222</u>	<u>165,935</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 10 to 18 form part of these financial statements.

Cued Speech UK Limited
Charitable Company Limited by Guarantee
Statement of Financial Position
31 March 2020

	Note	2020 £	£	2019 £
Fixed assets				
Tangible fixed assets	16		5,672	5,525
Current assets				
Stocks	17	743		–
Debtors	18	3,442		4,038
Cash at bank and in hand		<u>127,639</u>		<u>167,204</u>
		<u>131,824</u>		<u>171,242</u>
Creditors: amounts falling due within one year	19	<u>6,274</u>		<u>10,832</u>
Net current assets			<u>125,550</u>	<u>160,410</u>
Total assets less current liabilities			<u>131,222</u>	<u>165,935</u>
Net assets			<u>131,222</u>	<u>165,935</u>
Funds of the Charity				
Restricted income funds:				
Other restricted income funds			90,554	111,684
Unrestricted funds			<u>40,668</u>	<u>54,251</u>
Total Charity funds	21		<u>131,222</u>	<u>165,935</u>

For the year ending 31 March 2020 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 17 September 2020 and are signed on behalf of the Board by:



Miss C Hardy
Chairperson

The notes on pages 10 to 18 form part of these financial statements.

Cued Speech UK Limited
Charitable Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 March 2020

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.

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.

Cued Speech UK Limited
Charitable Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2020

3. Accounting policies *(continued)*

Incoming resources *(continued)*

Income *(continued)*

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.

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

Cued Speech UK Limited
Charitable Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2020

3. Accounting policies *(continued)*

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 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.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

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 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.

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.

Cued Speech UK Limited
Charitable Company Limited by Guarantee
Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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 and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	24,510	212,061	236,571
Subscriptions			
Membership subscriptions	370	–	370
	<u>24,880</u>	<u>212,061</u>	<u>236,941</u>
	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 2020

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Contracted out staff	–	6,455	6,455
CS training income	49	1,474	1,523
Exam fees income	–	464	464
Miscellaneous income	5	3,369	3,374
Cue camp income	–	23	23
	<u>54</u>	<u>11,785</u>	<u>11,839</u>

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

7. Other trading activities

	Restricted Funds £	Total Funds 2020 £	Restricted Funds £	Total Funds 2019 £
Info presentation income	405	405	–	–
Sales	–	–	100	100
	<u>405</u>	<u>405</u>	<u>100</u>	<u>100</u>

8. Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Bank interest receivable	–	238	238
	<u>–</u>	<u>238</u>	<u>238</u>

	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 2020

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Charitable activity costs	1,200	239,298	240,498
Support costs	<u>2,317</u>	<u>41,3321</u>	<u>43,638</u>
	<u>3,517</u>	<u>280,619</u>	<u>284,136</u>

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

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2020 £	Total fund 2019 £
Charitable activity costs	240,498	–	240,498	186,369
Support costs	<u>–</u>	<u>43,638</u>	<u>43,638</u>	<u>38,475</u>
	<u>240,498</u>	<u>43,638</u>	<u>284,136</u>	<u>224,844</u>

11. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2020 £	2019 £
Depreciation of tangible fixed assets	<u>1,890</u>	<u>1,842</u>

12. Independent examination fees

	2020 £	2019 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,949</u>	<u>2,742</u>

Cued Speech UK Limited
Charitable Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2020

13. Staff costs

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

	2020	2019
	£	£
Wages and salaries	192,465	146,796
Employer contributions to pension plans	6,809	5,467
Other employee costs	52	1,123
	<u>199,326</u>	<u>153,386</u>

The average head count of employees during the year was 10 (2019: 8). The average number of full-time equivalent employees during the year is analysed as follows:

	2020	2019
	No.	No.
Number of staff - type 1	<u>9</u>	<u>7</u>

No employee received employee benefits of more than £60,000 during the year (2019: 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 £35,000 was transferred from Unrestricted Funds to Restricted Funds.

16. Tangible fixed assets

	Fixtures and fittings £	Total £
Cost		
At 1 April 2019	14,811	14,811
Additions	2,037	2,037
At 31 March 2020	<u>16,848</u>	<u>16,848</u>
Depreciation		
At 1 April 2019	9,286	9,286
Charge for the year	1,890	1,890
At 31 March 2020	<u>11,176</u>	<u>11,176</u>
Carrying amount		
At 31 March 2020	<u>5,672</u>	<u>5,672</u>
At 31 March 2019	<u>5,525</u>	<u>5,525</u>

17. Stocks

	2020	2019
	£	£
Raw materials and consumables	<u>743</u>	<u>–</u>

Cued Speech UK Limited
Charitable Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2020

18. Debtors

	2020	2019
	£	£
Prepayments and accrued income	2,439	2,420
Other debtors	1,003	1,618
	<u>3,442</u>	<u>4,038</u>

19. Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	–	3,385
Accruals and deferred income	2,151	2,013
Social security and other taxes	3,108	3,644
Other creditors	1,015	1,790
	<u>6,274</u>	<u>10,832</u>

20. 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 £6,809 (2019: £5,467).

21. Analysis of charitable funds

Unrestricted funds

	At 1 April 2019	Income	Expenditure	Transfers	At 31 March 2020
	£	£	£	£	£
General funds	34,251	24,934	(3,517)	(35,000)	20,668
Designated funds	20,000	–	–	–	20,000
	<u>54,251</u>	<u>24,934</u>	<u>(3,517)</u>	<u>(35,000)</u>	<u>40,668</u>

	At 1 April 2018	Income	Expenditure	Transfers	At 31 March 2019
	£	£	£	£	£
General funds	40,639	21,568	(2,956)	(25,000)	34,251
Designated funds	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 2020

21. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2019	Income	Expenditure	Transfers	At 31 March 2020
	£	£	£	£	£
0 – 18 UK	85,043	176,875	(236,200)	35,000	60,718
Hertfordshire	11,084	23,044	(25,140)	–	8,988
Wales	15,240	19,790	(14,714)	–	20,316
North East	317	4,780	(4,565)	–	532
	<u>111,684</u>	<u>224,489</u>	<u>(280,619)</u>	<u>35,000</u>	<u>90,554</u>

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

22. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Tangible fixed assets	1,528	4,144	5,672
Current assets	39,140	86,410	125,550
Net assets	<u>40,668</u>	<u>90,554</u>	<u>131,222</u>

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

Cued Speech UK Limited
Charitable Company Limited by Guarantee
Management Information
Year ended 31 March 2020

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 2020

	2020 £	2019 £
Income		
Donations		
Donations	236,571	247,578
Membership subscriptions	<u>370</u>	<u>530</u>
	236,941	248,108
Charitable activities		
Contracted out staff	6,455	4,353
CS training income	1,523	685
Exam fees income	464	195
Miscellaneous income	3,374	1,506
Cue camp income	<u>23</u>	<u>80</u>
	11,839	6,819
Other trading activities		
Info presentation income	405	–
Sales	<u>–</u>	<u>100</u>
	405	100
Investment income		
Bank interest receivable	<u>238</u>	<u>10</u>
Total income	<u>249,423</u>	<u>255,037</u>

Cued Speech UK Limited
Charitable Company Limited by Guarantee
Detailed Statement of Financial Activities *(continued)*
Year ended 31 March 2020

	2020 £	2019 £
Expenditure		
Expenditure on charitable activities		
Wages and salaries	192,465	146,796
Pension costs	6,809	5,467
Other employee costs	52	1,123
Venue hire	–	331
Repairs and maintenance	452	1,163
Insurance	3,632	3,069
Rent	13,424	11,395
Motor vehicle expenses	14,659	13,584
Freelance tutor fees, legal and accounts	15,634	14,731
Telephone	4,822	1,934
Other office costs	10,136	10,413
Depreciation	1,890	1,842
Other interest payable and similar charges	60	73
Subscriptions and licences	4,762	4,254
Info conference fees and charges	1,184	592
Info freelance staff	7,329	328
Cue camp	6,542	4,771
Publications and advertising	284	2,978
	<u>284,136</u>	<u>224,844</u>
Total expenditure	<u>284,136</u>	<u>224,844</u>
Net (expenditure)/income	<u>(34,713)</u>	<u>30,193</u>

Cued Speech UK Limited

Charitable Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2020

	2020 £	2019 £
Expenditure on charitable activities		
Charitable activity costs		
<i>Activities undertaken directly</i>		
Staff costs - wages/salaries	192,465	146,796
Staff costs - pension costs	6,809	5,467
Staff costs - other employee costs	52	1,123
Venue hire	–	331
Motor vehicle expenses	14,659	13,584
Freelance tutor fees, legal and accounts	5,365	5,639
Other office costs	5,809	4,760
Info conference fees and charges	1,184	592
Info freelance staff	7,329	328
Cue camp	6,542	4,771
Publications and advertising	284	2,978
	<u>240,498</u>	<u>186,369</u>
Governance costs		
Repairs and maintenance	452	1,163
Insurance	3,632	3,069
Rent	13,424	11,395
Accountancy fees	2,949	2,742
Legal and other professional fees	4,223	3,480
Costs of Trustees' meetings	3,097	2,870
Telephone and broadband	4,822	1,934
Printing, postage and stationery	4,327	5,653
Depreciation	1,890	1,842
Other finance costs	60	73
Subscriptions and licences	4,762	4,254
	<u>43,638</u>	<u>38,475</u>
Expenditure on charitable activities	<u><u>284,136</u></u>	<u><u>224,844</u></u>