

COMPANY REGISTRATION NUMBER: 01477997  
CHARITY REGISTRATION NUMBER: 279523



# **CUEDSPEECH**

**Cued Speech Association UK**

**Charitable Company Limited by Guarantee**

**Unaudited Financial Statements**

**31 March 2017**

**THOMAS WESTCOTT**

Chartered Accountants

Petitor House

Nicholson Road

Torquay

Devon

TQ2 7TD

**Cued Speech Association UK**  
**Charitable Company Limited by Guarantee**  
**Financial Statements**  
**Year ended 31 March 2017**

	<b>Page</b>
Trustees' annual report (incorporating the director's report)	<b>1</b>
Independent examiner's report to the trustees	<b>4</b>
Statement of financial activities (including income and expenditure account)	<b>6</b>
Statement of financial position	<b>7</b>
Notes to the financial statements	<b>8</b>
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>19</b>
Notes to the detailed statement of financial activities	<b>21</b>

# **Cued Speech Association UK**

## **Charitable Company Limited by Guarantee**

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

**Year ended 31 March 2017**

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 2017.

#### **Reference and administrative details**

**Registered charity name** Cued Speech Association UK

**Charity registration number** 279523

**Company registration number** 01477997

**Principal office and registered office**  
The Forces  
Forces Cross  
Blackawton  
Devon  
TQ9 7DJ

**Trustees**  
Mrs W Burton  
Ms C Cottam  
Mr T M Hailstone  
Ms T Kirwin  
Mr K Orpin  
Ms J Craig  
Miss C Hardy  
Ms A F Soria

**Company secretary** Ms T Kirwin

**Accountants**  
Thomas Westcott  
Chartered Accountants  
Petitor House  
Nicholson Road  
Torquay  
Devon  
TQ2 7TD

# **Cued Speech Association UK**

## **Charitable Company Limited by Guarantee**

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

**Year ended 31 March 2017**

#### **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. During the year there were 6 employees, all part-time, totalling on average 3.2 full-time equivalent: Executive Director, Anne Worsfold; Cued Speech Specialist, Cate Calder; and fulfilling a number of roles Louise Creed, Debbie Hawke; Barney Sheppard (4 months) and Prana Simon (7 months). A freelance payroll professional was employed and additional accountancy advice was received from the charity's independent examiners. A number of freelance tutors were employed as required.

##### **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 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.

##### **Aims and Objectives**

Our aim is to give deaf and hearing impaired babies, children and adults full access to English through Cued Speech so that they can acquire the communication and literacy skills they need to reach their potential. To achieve our aim, we strive to change the current situation for deaf children, which is all too often social isolation, low expectations and poor educational outcomes, to one which uses Cued Speech effectively.

Cued Speech provides full communication at home and school leading to deaf children 'belonging' and reaching their academic and economic potential. With a complete understanding of English and full literacy, deaf children can grow up to take a full part in society and use their understanding of English to control their own lives.

Our main objectives are to provide information about and training in Cued Speech throughout the UK, which is accessible to all who need it. We also work to challenge and change the policy and practice which leads to widespread, but unjustifiable, low expectations of deaf children. We work to create a virtuous circle of higher expectations for deaf children, hand in hand with a higher profile for Cued Speech, leading to increased demand for our services, and more children reaching their potential.

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.

# Cued Speech Association UK

## Charitable Company Limited by Guarantee

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

Year ended 31 March 2017

#### Achievements and performance

Helped by past and current grants from organisations such as BBC Children in Need, grant-making trusts such as The Sylvia Adams Charitable Trust, and individuals, the Cued Speech Association UK is an established and well-respected organisation with a proven track record in delivering high quality training and information throughout the UK. The Association has:

- regularly updated and comprehensive information materials, including filmed and printed resources (some with Information Standard certification) and a comprehensive advisory and information website
- a UK-wide programme of teaching and support, including e-learning, which in the past year has fulfilled all training requests.
- a body of dedicated, skilled, well-resourced and enthusiastic employees, freelance workers and volunteers. All personnel are totally committed to Cued Speech because they have all seen at first hand its life-changing effects.
- a clear and comprehensive Strategic Plan for the years 2017-21 setting out ambitious plans to develop and deliver programmes for two age groups with different needs: i) deaf infants and pre-school children and ii) school age deaf children.

#### Financial review

##### Income

Total income received in 2016/17 was £174,624, of which £152,137 was donated by charitable trusts, companies and individuals. The remaining £22,487 included tuition fees and charges, membership subscriptions and investment income.

##### Expenditure

Total expenditure was £146,677.

##### Reserves

Income exceeded expenditure by £27,947 resulting in increase in funds from £78,716 to £106,663, of which £63,380 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 2017 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 12<sup>th</sup> September 2017 and signed on behalf of the board of trustees by:



Ms C Cottam  
Trustee

# **Cued Speech Association UK**

## **Charitable Company Limited by Guarantee**

### **Independent Examiner's Report to the Trustees of Cued Speech Association UK**

**Year ended 31 March 2017**

I report on the financial statements for the year ended 31 March 2017, which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes.

#### **Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

# Cued Speech Association UK

Charitable Company Limited by Guarantee

## Independent Examiner's Report to the Trustees of Cued Speech Association UK *(continued)*

Year ended 31 March 2017

### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006, and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Sean R Smith FCA (Independent Examiner) on behalf of

THOMAS WESTCOTT  
Chartered Accountants  
Petitor House  
Nicholson Road  
Torquay  
Devon  
TQ2 7TD

20 September 2017

# Cued Speech Association UK

## Charitable Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

31 March 2017

		2017		2016	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income</b>					
Donations	5	47,784	104,353	<b>152,137</b>	66,872
Charitable activities	6	136	22,289	<b>22,425</b>	22,536
Other trading activities	7	11	5	<b>16</b>	48
Investment income	8	46	–	<b>46</b>	1,788
<b>Total income</b>		<u>47,977</u>	<u>126,647</u>	<u><b>174,624</b></u>	<u>91,244</u>
<b>Expenditure</b>					
Expenditure on charitable activities	9	(30,190)	(116,487)	<b>(146,677)</b>	(137,949)
<b>Total expenditure</b>		<u>(30,190)</u>	<u>(116,487)</u>	<u><b>(146,677)</b></u>	<u>(137,949)</u>
<b>Net income/(expenditure)</b>		<u>17,787</u>	<u>10,160</u>	<u><b>27,947</b></u>	<u>(46,705)</u>
Transfers between funds		(36,526)	36,526	–	–
<b>Net movement in funds</b>		<u>(18,739)</u>	<u>46,686</u>	<u><b>27,947</b></u>	<u>(46,705)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		62,022	16,694	<b>78,716</b>	125,420
<b>Total funds carried forward</b>		<u>43,283</u>	<u>63,380</u>	<u><b>106,663</b></u>	<u>78,716</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 15 form part of these financial statements



**Cued Speech Association UK**  
**Charitable Company Limited by Guarantee**  
**Statement of Financial Position**

**31 March 2017**

		2017		2016
		£	£	£
<b>Fixed assets</b>				
Tangible fixed assets	15		4,209	5,612
<b>Current assets</b>				
Debtors	16	2,127		1,060
Cash at bank and in hand		107,377		76,106
		109,504		77,166
<b>Creditors: amounts falling due within one year</b>	17	7,050		4,063
<b>Net current assets</b>			102,454	73,103
<b>Total assets less current liabilities</b>			106,663	78,715
<b>Net assets</b>			106,663	78,715
<b>Funds of the charity</b>				
Restricted funds			63,380	16,694
Unrestricted funds			43,283	62,022
<b>Total charity funds</b>	19		106,663	78,716

For the year ending 31 March 2017 the charity was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies.

Trustees responsibilities:

- The members have not required the charity to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The trustees 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 the 12<sup>th</sup> September 2017, and are signed on behalf of the board by:



Ms C Cottam  
Trustee

The notes on pages 8 to 18 form part of these financial statements

**Cued Speech Association UK**  
**Charitable Company Limited by Guarantee**  
**Notes to the Financial Statements**  
**Year ended 31 March 2017**

**1. General information**

The charity is a private Charitable 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 Forces, Forces Cross, Blackawton, Devon, TQ9 7DJ.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, Section 1A '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 Charities Act 2011.

**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.

**Transition to FRS 102**

The entity transitioned from previous UK GAAP to FRS 102 as at 1 April 2015. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 22.

**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 Association UK

## Charitable Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

#### 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.

# Cued Speech Association UK

## Charitable Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

#### 3. Accounting policies *(continued)*

##### **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 to which 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

##### **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.

**Cued Speech Association UK**  
**Charitable Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 March 2017**

**3. Accounting policies** *(continued)*

**Financial instruments** *(continued)*

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 Charitable Company Limited by Guarantee and accordingly does not have a share capital.

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

**Year ended 31 March 2017**

**5. Donations**

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2017 £</b>
<b>Donations</b>			
Donations	47,589	104,353	<b>151,942</b>
<b>Subscriptions</b>			
Membership subscriptions	195	–	<b>195</b>
	<u>47,784</u>	<u>104,353</u>	<u><b>152,137</b></u>

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2016 £</b>
<b>Donations</b>			
Donations	39,932	26,600	66,532
<b>Subscriptions</b>			
Membership subscriptions	340	–	340
	<u>40,272</u>	<u>26,600</u>	<u>66,872</u>

**6. Charitable activities**

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2017 £</b>
Contracted out staff	–	15,497	<b>15,497</b>
CS training income	105	4,710	<b>4,815</b>
Exam fees income	–	908	<b>908</b>
Info presentation income	–	320	<b>320</b>
Miscellaneous income	31	59	<b>90</b>
Cue camp income	–	795	<b>795</b>
	<u>136</u>	<u>22,289</u>	<u><b>22,425</b></u>

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

**Year ended 31 March 2017**

**6. Charitable activities** *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
Contracted out staff	–	17,183	17,183
CS training income	–	2,627	2,627
Exam fees income	–	1,356	1,356
Info presentation income	–	266	266
Miscellaneous income	–	1,104	1,104
Cue camp income	–	–	–
	<u>–</u>	<u>22,536</u>	<u>22,536</u>

**7. Other trading activities**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Sales	11	5	16
	<u>11</u>	<u>5</u>	<u>16</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
Sales	–	48	48
	<u>–</u>	<u>48</u>	<u>48</u>

**8. Investment income**

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
Subletting office space	–	–	1,500	1,500
Bank interest receivable	46	46	288	288
	<u>46</u>	<u>46</u>	<u>1,788</u>	<u>1,788</u>

**Cued Speech Association UK**  
**Charitable Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 March 2017**

**9. Expenditure on charitable activities by fund type**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Charitable activity costs	17,441	106,686	<b>124,127</b>
Support costs (see page 22)	12,749	9,801	<b>22,550</b>
	30,190	116,487	<b>146,677</b>
	30,190	116,487	<b>146,677</b>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
Charitable activity costs	10,751	106,727	117,478
Support costs (see page 22)	4,486	15,984	20,471
	15,237	122,711	137,949
	15,237	122,711	137,949

**10. Net income/(expenditure)**

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

	2017 £	2016 £
Depreciation of tangible fixed assets	<b>1,403</b>	1,871
	<b>1,403</b>	1,871

**11. Independent examination fees**

	2017 £	2016 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<b>2,215</b>	1,440
	<b>2,215</b>	1,440



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

**Year ended 31 March 2017**

**12. Staff costs**

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

	<b>2017</b>	2016
	<b>£</b>	<b>£</b>
Wages and salaries	<b>91,340</b>	105,804
Employer contributions to pension plans	<b>3,310</b>	2,394
	<b>94,650</b>	108,198
	<b>94,650</b>	108,198

The average head count of employees during the year was 5 (2016: 5). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2017</b>	2016
	<b>No.</b>	<b>No.</b>
Number of staff	<b>3</b>	4
	<b>3</b>	4
	<b>3</b>	4

No employee received employee benefits of more than £60,000 during the year (2016: Nil).

**13. Trustee remuneration and expenses**

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

**14. Transfers between funds**

During the year £36,526 was transferred from Unrestricted Funds to Restricted Funds.

**15. Tangible fixed assets**

	<b>Fixtures and fittings</b>
	<b>£</b>
<b>Cost</b>	
<b>At 1 Apr 2016 and 31 Mar 2017</b>	<b>9,977</b>
	<b>9,977</b>
<b>Depreciation</b>	
At 1 April 2016	<b>4,365</b>
Charge for the year	<b>1,403</b>
	<b>5,768</b>
<b>At 31 March 2017</b>	<b>5,768</b>
	<b>5,768</b>
<b>Carrying amount</b>	
<b>At 31 March 2017</b>	<b>4,209</b>
	<b>4,209</b>
At 31 March 2016	<b>5,612</b>
	<b>5,612</b>

**Cued Speech Association UK**  
**Charitable Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 March 2017**

**16. Debtors**

	<b>2017</b>	2016
	£	£
Other debtors	<b>2,127</b>	1,060

**17. Creditors: amounts falling due within one year**

	<b>2017</b>	2016
	£	£
Trade creditors	<b>3,046</b>	–
Social security and other taxes	<b>1,784</b>	2,573
Other creditors	<b>2,220</b>	1,490
	<b>7,050</b>	4,063

**18. 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 £3,310 (2016: £2,394).

**19. Analysis of charitable funds**

**Unrestricted funds**

	At 1 April 2016	Income	Expenditure	Transfers	At 31 March 2017
	£	£	£	£	£
General funds	42,022	47,977	(30,190)	(36,526)	<b>23,283</b>
Designated funds	20,000	–	–	–	<b>20,000</b>
	<b>62,022</b>	<b>47,977</b>	<b>(30,190)</b>	<b>(36,526)</b>	<b>43,283</b>

# Cued Speech Association UK

## Charitable Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

#### 19. Analysis of charitable funds *(continued)*

##### Restricted funds

	At 1 April 2016 £	Income £	Expenditure £	Transfers £	At 31 March 2017 £
<u>Information Project</u> – the provision of information	–	320	(36,846)	36,526	-
<u>Regional Funding – North East</u> (Northumberland, Durham and Cumbria)	1,368	1,000	(435)	(1,441)	<b>492</b>
<u>Regional Funding – North West</u> (Manchester)	3,326	-	(1,450)	(1,796)	<b>80</b>
<u>0-3 Project Development</u> carried out before the start of the 0-3 Project	-	50,000	(2,932)	-	<b>47,068</b>
<u>Normanby Trust – Funding supplied for Cued Speech delivery to a specific child</u>	-	11,370	(7,808)	-	<b>3,562</b>
<u>Training Delivery – providing training and support</u>	3,000	63,957	(64,439)	3,237	<b>5,755</b>
<u>Bursary Fund - for parents of deaf children</u>	9,000	-	(2,577)	-	<b>6,423</b>
	<u>16,694</u>	<u>126,647</u>	<u>(116,487)</u>	<u>36,526</u>	<u><b>63,380</b></u>

**Cued Speech Association UK**  
**Charitable Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 March 2017**

**20. Analysis of net assets between funds**

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2017 £</b>
Tangible fixed assets	–	4,209	<b>4,209</b>
Current assets	43,283	59,171	<b>102,454</b>
<b>Net assets</b>	<b>43,283</b>	<b>63,380</b>	<b>106,663</b>

**21. Transition to FRS 102**

These are the first financial statements that comply with FRS 102. The charity transitioned to FRS 102 on 1 April 2015.

No transitional adjustments were required in the retained funds or income or expenditure for the year.

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

**Cued Speech Association UK**  
**Charitable Company Limited by Guarantee**  
**Detailed Statement of Financial Activities**

**31 March 2017**

	<b>2017</b>	2016
	£	£
<b>Income</b>		
<b>Donations</b>		
Donations	<b>151,942</b>	66,532
Membership subscriptions	<b>195</b>	340
	<hr/> <b>152,137</b> <hr/>	<hr/> 66,872 <hr/>
 <b>Charitable activities</b>		
Contracted out staff	<b>15,497</b>	17,183
CS training income	<b>4,815</b>	2,627
Exam fees income	<b>908</b>	1,356
Info presentation income	<b>320</b>	266
Miscellaneous income	<b>90</b>	1,104
Cue camp income	<b>795</b>	-
	<hr/> <b>22,425</b> <hr/>	<hr/> 22,536 <hr/>
 <b>Other trading activities</b>		
Sales	<b>16</b>	48
	<hr/> <b>16</b> <hr/>	<hr/> 48 <hr/>
 <b>Investment income</b>		
Subletting office space	<b>-</b>	1,500
Bank interest receivable type 1	<b>46</b>	288
	<hr/> <b>46</b> <hr/>	<hr/> 1,788 <hr/>
 <b>Total income</b>	<hr/> <b>174,624</b> <hr/> <hr/>	<hr/> 91,244 <hr/> <hr/>

**Cued Speech Association UK**  
**Charitable Company Limited by Guarantee**  
**Detailed Statement of Financial Activities** *(continued)*

**31 March 2017**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Purchases	–	(182)
Wages and salaries	<b>(91,340)</b>	(105,804)
Pension costs	<b>(3,310)</b>	(2,394)
Light and heat	<b>(190)</b>	(648)
Repairs and maintenance	<b>(161)</b>	(301)
Insurance	<b>(447)</b>	(712)
Rent	<b>(6,552)</b>	(4,500)
Motor vehicle expenses	<b>(1,103)</b>	(488)
Other motor/travel costs	<b>(3,143)</b>	(2,847)
Freelance tutor fees, legal and accounts	<b>(15,677)</b>	(8,729)
Telephone	<b>(1,097)</b>	(681)
Other office costs (including postage, equipment and moving)	<b>(6,092)</b>	(2,733)
Depreciation	<b>(1,403)</b>	(1,871)
Other interest payable and similar charges	<b>(39)</b>	(98)
Subscriptions and licences	<b>(2,389)</b>	(2,144)
Info conference fees and charges	<b>(1,651)</b>	(410)
Info freelance staff	<b>(295)</b>	(233)
Cue camp	<b>(7,032)</b>	(450)
Publications and advertising	<b>(2,179)</b>	(2,724)
Bursary training fees	<b>(2,577)</b>	-
	<b>(146,677)</b>	(137,949)
	<b>(146,677)</b>	(137,949)
<b>Total expenditure</b>	<b>(146,677)</b>	(137,949)
<b>Net income/(expenditure)</b>	<b>27,947</b>	(46,705)

# Cued Speech Association UK

## Charitable Company Limited by Guarantee

### Notes to the Detailed Statement of Financial Activities

31 March 2017

	2017	2016
	£	£
<b>Expenditure on charitable activities</b>		
<b>Charitable activity costs</b>		
<i>Activities undertaken directly</i>		
Purchases	–	(182)
Staff costs – wages and salaries	<b>(91,340)</b>	(105,804)
Staff costs - pension costs	<b>(3,310)</b>	(2,394)
Motor vehicle expenses	<b>(1,103)</b>	(488)
Freelance tutor fees, legal and accounts	<b>(12,297)</b>	(3,107)
Other office costs (including postage, equipment and moving)	<b>(2,893)</b>	(1,173)
Info communication support	–	(513)
Info conference fees and charges	<b>(1,101)</b>	(410)
Info freelance staff	<b>(295)</b>	(233)
Cue camp	<b>(7,032)</b>	(450)
Publications and advertising	<b>(2,179)</b>	(2,724)
Bursary training fees	<b>(2,577)</b>	–
	<b>(124,127)</b>	(117,478)
<b>Support costs</b>		
Light and heat	<b>(190)</b>	(648)
Repairs and maintenance	<b>(161)</b>	(301)
Insurance	<b>(447)</b>	(712)
Rent	<b>(6,552)</b>	(4,500)
Travel and subsistence	<b>(3,143)</b>	(2,847)
Accountancy fees	<b>(2,215)</b>	(2,663)
Freelance tutor fees, legal and accounts	<b>(224)</b>	(2,195)
Costs of trustees' meetings	<b>(941)</b>	(764)
Telephone and broadband	<b>(1,097)</b>	(681)
Printing, postage and stationery	<b>(3,199)</b>	(1,560)
Depreciation	<b>(1,403)</b>	(1,871)
Other finance costs	<b>(39)</b>	(98)
Subscriptions and licences	<b>(2,389)</b>	(1,631)
Advertising	<b>(550)</b>	–
	<b>(22,550)</b>	(20,471)
<b>Expenditure on charitable activities</b>	<b>(146,677)</b>	(137,949)

