

Charity registration number 1073468 (England and Wales)

Company registration number 03680467

BREAKTHROUGH (DEAF-HEARING INTEGRATION)
KNOWN AS DEAFPLUS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

BREAKTHROUGH (DEAF-HEARING INTEGRATION) KNOWN AS DEAFPLUS LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	D Rose A Murray MBE G A O'Halloran S Paull R Vann	Chair Vice Chair Resigned 2 September 2025 Appointed 19 April 2024
Senior management	Reg Cobb Leo Mansell	Chief Executive Operations Manager to January 2025
Charity number (England and Wales)	1073468	
Company number	03680467	
Registered office	DeafPLUS Trinity Centre Key Close London E1 4HG	
Independent examiner	Griffiths Marshall 4th Floor Llanthony Warehouse The Docks Gloucester Gloucestershire GL1 2EH	
Bankers	Lloyds Bank Plc 25 Gresham Street London EC2V 7HN	
Solicitors	Russell Cooke LLP 8 Bedford Row London WC1R 4BX	

BREAKTHROUGH (DEAF-HEARING INTEGRATION) KNOWN AS DEAFPLUS CONTENTS

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BREAKTHROUGH (DEAF-HEARING INTEGRATION) KNOWN AS DEAFPLUS TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities

Our vision is an accessible world for our people, where barriers to participation are removed.

Our mission is to empower our people—those who are Deaf, hard of hearing, deafened, visually impaired, blind, or deafblind—to take control of their lives, make informed choices, and achieve independence.

Our work is underpinned by four values: Empowerment, Quality, Trust, and Empathy, and guided by the Social Model of Disability and the Language & Culture Model.

We aim to:

- Provide inclusive, accessible advice and community services.
- Ensure deafPLUS is an excellent place to work and volunteer.
- Boost unrestricted income to strengthen sustainability.
- Build strong partnerships that enhance our impact and reduce duplication.

Public benefit

The Trustees confirm that they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission. All services are designed to offer measurable public benefit, particularly for people who experience communication barriers and social exclusion due to sensory loss.

Volunteers

Our volunteers are essential to our work. In Whitechapel, they support building management and provide filming and photography for social media. In Bath, volunteers run our Talking Café outreach hubs, give equipment demonstrations, distribute information, and refer people to deafPLUS staff. Others help by transporting clients to activities, hosting events, acting as community ambassadors, and producing and delivering local newsletters.

Achievements and performance

- 3,179 clients supported, surpassing our target again this year.
- Adviceline: Delivered 1,332 sessions, an ongoing increase from the previous years, which is a testament of our robust quality service.
- Whitechapel Centre: 166 clients supported, with enhanced triage and wellbeing activities.
- New partnerships formed: including expanded work in Camden and Ealing, and ongoing collaborations in Tower Hamlets, Somerset and Westminster.
- Quality Standards maintained: Continued accreditation under Advice Quality Standard (AQS), Disability Confident, and Living Wage Employer status.
- Workforce: 86% of our staff are Deaf or hard of hearing, reflecting a deep lived understanding of our client base.

Financial review

For the year ended 31 March 2025, deafPLUS achieved a net deficit of £12,405, compared to a surplus of £2,111 in the previous year. The deficit stemmed from lower than anticipated fundraising, rent and training income due to lack of staff resource, together with increased costs. The Board continues to monitor performance quarterly and has invested in improved reporting tools via Charity Log and Instant Insight Business Accounting Ltd.

BREAKTHROUGH (DEAF-HEARING INTEGRATION) KNOWN AS DEAFPLUS TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Reserves policy

The Trustees' target is to hold a minimum of three months of reserves to cover operating costs, redundancy liabilities and contractual commitments requiring notice periods or exit costs plus any project funds owed back to funders. As of 31 March 2025, free reserves were £182,108, equating to approximately 6 months of unrestricted expenditure, exceeding our minimum target.

Principal funding sources

In 2024–25, deafPLUS had an income of £753,117, down from £835,498 the previous year. Principal funding sources included:

- Local authority contracts (e.g., Tower Hamlets, Camden, Bromley, Bath/Somerset)
- National Lottery Community Fund (supporting our Adviceline)
- Trusts and foundations (e.g., Henry Smith Charity)
- Donations and fundraising campaigns
- Earned income from equipment services and training

Future funding strategies include launching a trading arm and subscription services, and strengthening corporate partnerships.

Review of Risks

Risks are reviewed regularly by the Board and monitored via a live Risk Register. Key risks include:

- Funding volatility, particularly related to council contracts.
- Staffing and capacity pressures, especially in response to rising service demand.
- Cost-of-living impact on client needs and staff.
- Digital and data security, which is being addressed through plans for Cyber Essentials accreditation.

Mitigation strategies include diversifying income streams, improving financial reporting systems, and investing in staff training and digital infrastructure.

Plans for future periods

In line with our 2024–2027 Strategy Plan, our main objectives for 2025–26 include:

- Expanding Community Hubs: Establish two additional hubs based on the Whitechapel model.
- Digitisation: Complete rollout of our new app, and move more services online.
- Staff Development: Deliver a comprehensive training programme for 100% of staff.
- Income Generation: Launch a subscription service for individuals and organisations.
- Partnerships: Secure at least two new corporate partners and recruit volunteers from partner organisations.

BREAKTHROUGH (DEAF-HEARING INTEGRATION) KNOWN AS DEAFPLUS TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

Breakthrough (Deaf-Hearing Integration), operating as deafPLUS, is a charitable company limited by guarantee. It was incorporated on 8 December 1998 and registered as a charity on 25 January 1999. The charity is governed by its Memorandum and Articles of Association, with strategic direction provided by a Board of Trustees and day-to-day operations delegated to the Chief Executive.

The governance structure ensures strong alignment with our vision: an accessible world for our people, with barriers to participation and opportunity removed. Our mission is to empower our people—deaf, deafened, hard-of-hearing, blind, visually impaired, and deafblind individuals—to take control of their lives, achieve independence, and make informed choices.

All of deafPLUS's work is guided by four values: Empowerment, Quality, Trust, and Empathy, and by our belief in user-led, co-produced approaches.

In 2024, the Board approved a new Strategic Plan (2024–2027), structured around four key strategic aims:

Enhancing Accessible Advice and Community Hubs – Creating inclusive, safe spaces through local hubs and digital access points, shaped by continuous engagement with stakeholders.

Advancing Quality Services – Making deafPLUS an exceptional workplace by strengthening internal systems, reducing staff pressure, and investing in training and communication tools like CRM and SharePoint.

Boosting Unrestricted Income – Building financial resilience through diversified income streams, partnerships, and social enterprise activity.

Fostering Enhanced Partnerships – Collaborating with organisations that share our values to expand reach, improve service delivery, and reduce duplication.

86% of our staff are deaf or living with hearing loss, enabling us to deliver truly person-centred services informed by lived experience. As part of our governance cycle, we regularly consult with staff, clients, and partners to ensure strategic alignment, improve impact, and respond to emerging needs.

The Board operates with a Finance & Business Development Sub-Committee and meets regularly to review performance against strategic priorities. Trustees ensure compliance with charity law, uphold public benefit, and oversee effective use of resources.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

D Rose	Chair
A Murray MBE	Vice Chair
G A O'Halloran	
S Paull	Resigned 2 September 2025
S Colthrust	Resigned 25 September 2024
R Vann	Appointed 19 April 2024

Recruitment and appointment of trustees

Trustees are recruited via open advertisement and targeted approaches to ensure diversity and skills balance. In accordance with the governing documents, at least 51% of Trustees must be Deaf or have hearing loss. At the end of this reporting period, 80% of our Trustees meet this requirement.

New Trustees are appointed based on their expertise, lived experience, and commitment to the values and aims of deafPLUS.

BREAKTHROUGH (DEAF-HEARING INTEGRATION) KNOWN AS DEAFPLUS TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Trade creditors of the company at the year end were equivalent to 58 day's purchases, based on the average daily amount invoiced by suppliers during the year.

Organisational structure

The charity is led by a Chief Executive Officer who reports directly to the Board. Strategic oversight and decisions are made by the Board through scheduled meetings, with here sub-committees;

- Finance;
- QPHR (Quality, Performance and Human Resources); and
- Business Development and Fundraising.

A Finance Sub-Committee provides detailed financial scrutiny and planning. All major operational changes and funding strategies are presented to the Board for approval.

Induction and training of trustees

New Trustees receive a comprehensive induction pack including "The Essential Trustee" (Charity Commission CC3 guidance), the deafPLUS Trustee Handbook, and key policies and strategies. Introductory meetings are held with the CEO and relevant staff to provide a full overview of operations. Ongoing training is provided as needed, and Trustees are invited to staff away days to deepen understanding of frontline delivery.

Relationship with related parties

None of the Trustees received remuneration or had any beneficial interest in the charity or its contracts. All relationships with external parties are disclosed transparently and managed in accordance with our conflict-of-interest policy.

The trustees' report was approved by the Board of Trustees.



D Rose
Chair

15 December 2025

**BREAKTHROUGH (DEAF-HEARING INTEGRATION)
KNOWN AS DEAFPLUS
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2025**

The trustees, who are also the directors of Breakthrough (Deaf-Hearing Integration) for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

By order of the Board of Trustees



D Rose
Chair

15 December 2025

BREAKTHROUGH (DEAF-HEARING INTEGRATION) KNOWN AS DEAFPLUS INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BREAKTHROUGH (DEAF-HEARING INTEGRATION)

I report to the trustees on my examination of the financial statements of Breakthrough (Deaf-Hearing Integration) (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity (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.

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. 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, which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 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 Companies Act 2006 other than any requirement that the financial statements 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 financial statements 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 financial statements to be reached.

Ian Price
Griffiths Marshall
4th Floor
Llanthony Warehouse
The Docks
Gloucester
Gloucestershire
GL1 2EH
15 December 2025



**BREAKTHROUGH (DEAF-HEARING INTEGRATION)
KNOWN AS DEAFPLUS
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds	Designated funds	Restricted funds general	Total	Unrestricted funds	Designated funds	Restricted funds general	Total
	Notes	2025 £	2025 £	2025 £	2025 £	2024 £	2024 £	2024 £	2024 £
Income and endowments from:									
Donations and legacies	3	51,063	-	-	51,063	25,856	-	3,542	29,398
Charitable activities	4	260,042	-	418,654	678,696	343,134	-	461,551	804,685
Other trading activities	5	13,345	-	-	13,345	-	-	-	-
Investments	6	2,244	-	-	2,244	1,415	-	-	1,415
Other income	7	7,768	-	-	7,768	-	-	-	-
Total income		<u>334,462</u>	<u>-</u>	<u>418,654</u>	<u>753,116</u>	<u>370,405</u>	<u>-</u>	<u>465,093</u>	<u>835,498</u>
Expenditure on:									
Raising funds	8	945	-	-	945	1,425	-	-	1,425
Charitable activities	9	373,818	-	390,758	764,576	398,421	-	433,541	831,962
Total expenditure		<u>374,763</u>	<u>-</u>	<u>390,758</u>	<u>765,521</u>	<u>399,846</u>	<u>-</u>	<u>433,541</u>	<u>833,387</u>
Net income/(expenditure)		(40,301)	-	27,896	(12,405)	(29,441)	-	31,552	2,111
Transfers between funds		60,741	(2,124)	(58,617)	-	22,769	-	(22,769)	-
Other recognised gains and losses:									
Actuarial losses on defined benefit pension schemes		(13,722)	-	-	(13,722)	-	-	-	-
Net movement in funds	11	<u>6,718</u>	<u>(2,124)</u>	<u>(30,721)</u>	<u>(26,127)</u>	<u>(6,672)</u>	<u>-</u>	<u>8,783</u>	<u>2,111</u>
Reconciliation of funds:									

**BREAKTHROUGH (DEAF-HEARING INTEGRATION)
KNOWN AS DEAFPLUS
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 MARCH 2025

	Unrestricted funds	Designated funds	Restricted funds general	Total	Unrestricted funds	Designated funds	Restricted funds general	Total
	2025	2025	2025	2025	2024	2024	2024	2024
Notes	£	£	£	£	£	£	£	£
Fund balances at 1 April 2024	175,390	2,124	227,800	405,314	182,062	2,124	219,017	403,203
Fund balances at 31 March 2025	<u>182,108</u>	<u>-</u>	<u>197,079</u>	<u>379,187</u>	<u>175,390</u>	<u>2,124</u>	<u>227,800</u>	<u>405,314</u>

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

**BREAKTHROUGH (DEAF-HEARING INTEGRATION)
KNOWN AS DEAFPLUS
BALANCE SHEET
AS AT 31 MARCH 2025**

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	15		7,409		6,117
Current assets					
Stocks	16	6,898		2,924	
Debtors	17	63,686		101,249	
Cash at bank and in hand		427,571		370,293	
		498,155		474,466	
Creditors: amounts falling due within one year	18	(112,655)		(75,269)	
Net current assets			385,500		399,197
Total assets less current liabilities			392,909		405,314
Defined benefit pension liability	20		(13,722)		-
Net assets			379,187		405,314
The funds of the charity					
Restricted income funds - general	21		197,079		227,800
Restricted income funds - Designated funds	22		-		2,124
Unrestricted funds	23		182,108		175,390
			379,187		405,314

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

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

The financial statements were approved by the trustees on 15 December 2025

D Rose
Chair



Company registration number 03680467 (England and Wales)

**BREAKTHROUGH (DEAF-HEARING INTEGRATION)
KNOWN AS DEAFPLUS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	27		52,788		(28,073)
Investing activities					
Purchase of tangible fixed assets		(5,522)		(3,044)	
Proceeds from disposal of tangible fixed assets		7,768		-	
Investment income received		2,244		1,415	
Net cash generated from/(used in) investing activities			4,490		(1,629)
Net cash generated from financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			57,278		(29,702)
Cash and cash equivalents at beginning of year			370,293		399,995
Cash and cash equivalents at end of year			427,571		370,293

BREAKTHROUGH (DEAF-HEARING INTEGRATION) KNOWN AS DEAFPLUS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Breakthrough (Deaf-Hearing Integration) is a private company limited by guarantee incorporated in England and Wales. The registered office is DeafPLUS, Trinity Centre, Key Close, London, E1 4HG.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

"The Trustees affirm their reasonable expectation that the Charity can sustain its operations as a going concern for at least the next twelve months, starting from the date of approval of these financial statements. This assertion is grounded in several key considerations:

Cash Flow Analysis: A cash flow analysis to March 2026 has been meticulously scrutinised and approved by our Finance Sub Committee. This analysis, which takes into account reduced management and overhead costs and factors in both known and anticipated income and expenditures. Following a thorough evaluation, we have successfully streamlined our management expenses, enabling us to operate with minimal reliance on additional fundraising efforts. This achievement stems from the fact that a portion of our project-based costs now covers our overhead expenses.

Diverse Range of Services: deafPLUS has solidified agreements to provide a diverse array of services across nine local authorities, in addition to pan-London and national projects supported by charitable trusts and the National Lottery. In the event that funding for any specific project is terminated during this period, we have established protocols to promptly wind down the project, thereby containing losses within that project and safeguarding the overall financial health of the organization.

Sustained Project Funding: While the natural conclusion of projects is inevitable, our proactive approach to securing grants and contracts ensures a continual cycle of project inception and completion. This dynamic process, which we refer to as the "churn," provides us with confidence that we will continually replace any concluded projects with new opportunities.

Competitive Business Model: Our analysis of the funding landscape underscores that, despite a backdrop of budget cuts and austerity measures, deafPLUS offers a compelling service portfolio characterized by quality and value for money. We remain steadfast in our belief that our business model is not only competitive but also stands out within our field of expertise.

The Trustees have taken into account the actions undertaken by our CEO to streamline overhead and management costs, thereby addressing deficits. This strategic effort, while placing the charity under the pressure of meeting increased demands, simultaneously fortifies our foundation, enhancing operational efficiency and transparency in financial reporting.

**BREAKTHROUGH (DEAF-HEARING INTEGRATION)
KNOWN AS DEAFPLUS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

1 Accounting policies

(Continued)

Furthermore, we have initiated collaborative efforts with the local community and neighbouring charities to adapt and evolve in response to the evolving needs of the communities we serve. In parallel, we are engaging with local authority commissioners and grant officers to ensure that any necessary adaptations to our services are executed in a cost-effective manner, given the prevailing economic climate. These concerted efforts aim to maximize value for the people we serve while fostering partnerships with other organisations."

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measure reliably.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Government grants received or receivable are recognised in the Statement of Financial Activities over the same period as the costs to which they relate.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charity in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of delivering services and other educational activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**BREAKTHROUGH (DEAF-HEARING INTEGRATION)
KNOWN AS DEAFPLUS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

1 Accounting policies

(Continued)

Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Where such information about the aims, objectives and projects of the charity is also provided to potential donors, activity costs are apportioned between fundraising and charitable activities on the basis of area of literature occupied by each activity.

Governance costs include those costs incurred in the governance, of the charity's assets and are primarily associated with constitutional and statutory requirements.

1.6 Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £300.

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% reducing balance
Computers	33% straight line
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and net realisable value. Items held for distribution at no or nominal consideration are measured at the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**BREAKTHROUGH (DEAF-HEARING INTEGRATION)
KNOWN AS DEAFPLUS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Basic financial assets

Basic financial assets, which include trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

Basic financial liabilities

Basic financial liabilities, including creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount.

1.11 Retirement benefits

The charity participates in a TPT Retirement Solutions scheme. This is a multi employer defined benefit scheme which is being accounted for as a defined contribution scheme because it is not feasible to identify the charity's share of the scheme's losses. The amounts in creditors are agreed future contributions to fund a deficit in the scheme.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	37,398	-	37,398	15,646	3,542	19,188
Legacies	-	-	-	7,000	-	7,000
Grants	13,665	-	13,665	3,210	-	3,210
	<u>51,063</u>	<u>-</u>	<u>51,063</u>	<u>25,856</u>	<u>3,542</u>	<u>29,398</u>

**BREAKTHROUGH (DEAF-HEARING INTEGRATION)
KNOWN AS DEAFPLUS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Information and Advice						
Age UK East London	6,542	-	6,542	21,946	-	21,946
Ealing Mencap	51,019	-	51,019	50,283	-	50,283
Westminster Deaf Support Advice Service	9,328	-	9,328	5,458	-	5,458
Merton Council	-	-	-	-	9,983	9,983
VSCL - Virgin Care Serv Ltd	99,112	-	99,112	116,082	-	116,082
Somerset County Council	-	-	-	-	50,060	50,060
Francise Winham Foundation	-	-	-	-	-	-
Bromley Chain	-	-	-	-	14,191	14,191
L B of Bromley	50,666	-	50,666	49,692	-	49,692
L B of Hackney	-	53,000	53,000	-	-	-
Camden Disability Action	29,033	-	29,033	-	-	-
National Lottery Community Fund	-	138,953	138,953	-	-	-
	245,700	191,953	437,653	243,461	74,234	317,695
Advocacy						
East End Citizens Advice Bureau	-	7,781	7,781	-	9,322	9,322
Education, wellbeing, reablement and life skills						
L B of Hackney	-	-	-	25,000	57,000	82,000
LB of Tower Hamlets	-	10,000	10,000	-	27,125	27,125
Mayor Fund	-	70,000	70,000	-	29,166	29,166
Camden Disability Action	-	-	-	29,665	-	29,665
LB of Hammersmith and Fulham	-	3,276	3,276	-	12,600	12,600
Ealing Council	-	15,000	15,000	-	15,000	15,000
Merton Council	-	11,500	11,500	-	-	-
VSCL - Virgin Care Serv Ltd	-	-	-	-	-	-
Birmingham City Council	-	30,000	30,000	-	30,000	30,000
Somerset County Council	-	50,000	50,000	-	-	-
YouChoose - Community Support project	108	-	108	36,749	-	36,749
Heart of England	-	(4,156)	(4,156)	-	-	-
Trust for London	-	2,400	2,400	-	21,600	21,600
Henry Smith Charity	-	26,900	26,900	-	26,600	26,600
The DeafCOG	-	4,000	4,000	-	-	-
	108	218,920	219,028	91,414	219,091	310,505

**BREAKTHROUGH (DEAF-HEARING INTEGRATION)
KNOWN AS DEAFPLUS**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

4 Income from charitable activities (Continued)

Combined Activities

National Lottery					158,904	158,904
Community Fund	-	-	-	-		
Unrestricted Fund - General	14,234	-	14,234	8,259	-	8,259
	<u>14,234</u>	<u>-</u>	<u>14,234</u>	<u>8,259</u>	<u>158,904</u>	<u>167,163</u>
	<u>260,042</u>	<u>418,654</u>	<u>678,696</u>	<u>343,134</u>	<u>461,551</u>	<u>804,685</u>

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	<u>13,345</u>	<u>-</u>

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>2,244</u>	<u>1,415</u>

7 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net gain on disposal of tangible fixed assets	<u>7,768</u>	<u>-</u>

8 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Other fundraising costs	<u>945</u>	<u>1,425</u>

**BREAKTHROUGH (DEAF-HEARING INTEGRATION)
KNOWN AS DEAFPLUS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

9 Expenditure on charitable activities

	Information and Advice	Advocacy	Education, wellbeing, reablement and life skills	Combined Activities	Total
	2025 £	2025 £	2025 £	2025 £	2025 £
Direct costs					
Staff costs	309,303	6,964	126,090	-	442,357
Depreciation and impairment	3,019	-	1,149	-	4,168
Project direct costs	29,019	100	15,695	1,646	46,460
Premises costs	24,489	-	-	-	24,489
Promotions and marketing	686	-	477	187	1,350
Power, light, heat and rates	5,183	47	627	593	6,450
Administrative expenditure	8,259	-	4,331	365	12,955
Bad debt expense	-	-	1,294	-	1,294
Other costs	1,621	119	142	18	1,900
	<u>381,579</u>	<u>7,230</u>	<u>149,805</u>	<u>2,809</u>	<u>541,423</u>
Share of support and governance costs (see note 10)					
Support	137,715	2,746	63,409	919	204,789
Governance	12,840	289	5,235	-	18,364
	<u>532,134</u>	<u>10,265</u>	<u>218,449</u>	<u>3,728</u>	<u>764,576</u>
Analysis by fund					
Unrestricted funds	330,412	1,868	37,810	3,728	373,818
Restricted funds - general	201,722	8,397	180,639	-	390,758
	<u>532,134</u>	<u>10,265</u>	<u>218,449</u>	<u>3,728</u>	<u>764,576</u>

**BREAKTHROUGH (DEAF-HEARING INTEGRATION)
KNOWN AS DEAFPLUS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

9 Expenditure on charitable activities

(Continued)

Previous year:	Information and Advice	Advocacy	Education, wellbeing, reablement and life skills	Combined Activities	Total
	2024 £	2024 £	2024 £	2024 £	2024 £
Direct costs					
Staff costs	258,416	5,226	228,032	-	491,674
Project direct costs	32,310	99	31,177	13,562	77,148
Premises costs	27,691	-	300	-	27,991
	<u>318,417</u>	<u>5,325</u>	<u>259,509</u>	<u>13,562</u>	<u>596,813</u>
Share of support and governance costs (see note 10)					
Support	115,530	4,616	92,219	-	212,365
Governance	11,746	274	10,764	-	22,784
	<u>445,693</u>	<u>10,215</u>	<u>362,492</u>	<u>13,562</u>	<u>831,962</u>
Analysis by fund					
Unrestricted funds	255,876	174	128,809	13,562	398,421
Restricted funds - general	189,817	10,041	233,683	-	433,541
	<u>445,693</u>	<u>10,215</u>	<u>362,492</u>	<u>13,562</u>	<u>831,962</u>

**BREAKTHROUGH (DEAF-HEARING INTEGRATION)
KNOWN AS DEAFPLUS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

10 Support costs allocated to activities

	2025	2024
	£	£
Staff costs	100,771	93,911
Depreciation	62	2,787
Premises costs	(9,362)	4,269
Power, heat, light and rates	6,592	12,545
Administration	87,720	97,137
Bad debt provision	1,976	1,715
Project costs	5,758	-
Promotions and marketing	11,272	-
Governance costs	18,364	22,785
	<u>223,153</u>	<u>235,149</u>

Analysed between:

Information and Advice	150,555	127,276
Advocacy	3,035	4,890
Education, wellbeing, reablement and life skills	68,644	102,983
Combined Activities	919	-
	<u>223,153</u>	<u>235,149</u>

Governance costs comprise:

	2025	2024
	£	£
Audit fees	16,536	17,980
Legal and professional	1,828	4,805
	<u>18,364</u>	<u>22,785</u>

11 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	4,260	-
Fees payable for the audit of the charity's financial statements	12,276	17,980
Depreciation of owned tangible fixed assets	4,230	2,787
Profit on disposal of tangible fixed assets	(7,768)	-
Operating lease charges	4,587	20,267
	<u></u>	<u></u>

12 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2024 - £nil).

**BREAKTHROUGH (DEAF-HEARING INTEGRATION)
KNOWN AS DEAFPLUS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

13 Employees

The average number of employees (head count based on number of staff employed) during the year was 31 (2024: 34).

Staff are split across the activities of the charity as follows (full time equivalent basis):

	2025 Number	2024 Number
Information and advice	9	10
Education, wellbeing, reablement and life skills	3	5
Support	5	4
	<hr/>	<hr/>
Total	17	19
	<hr/>	<hr/>

Employment costs	2025 £	2024 £
Wages and salaries	505,728	541,747
Social security costs	29,649	35,864
Other pension costs	7,751	7,974
	<hr/>	<hr/>
	543,128	585,585
	<hr/>	<hr/>

Redundancy and termination payments totalling £10,564 were settled and paid on 03/04/2023 and related to the previous year (2022/23). These payments are included in the wages and salaries cost stated above of £541,747.

There are no redundancy or termination payments in the 2024/25 financial year.

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	81,951	92,599
	<hr/>	<hr/>

14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

**BREAKTHROUGH (DEAF-HEARING INTEGRATION)
KNOWN AS DEAFPLUS**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

15 Tangible fixed assets

	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2024	199,884	32,209	58,051	290,144
Additions	-	5,522	-	5,522
Disposals	-	-	(58,051)	(58,051)
At 31 March 2025	199,884	37,731	-	237,615
Depreciation and impairment				
At 1 April 2024	199,884	26,092	58,051	284,027
Depreciation charged in the year	-	4,230	-	4,230
Eliminated in respect of disposals	-	-	(58,051)	(58,051)
At 31 March 2025	199,884	30,322	-	230,206
Carrying amount				
At 31 March 2025	-	7,409	-	7,409
At 31 March 2024	-	6,117	-	6,117

16 Stocks

	2025	2024
	£	£
Finished goods and goods for resale	6,898	2,924

17 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	42,808	87,152
Other debtors	7,768	5,026
Prepayments and accrued income	13,110	9,071
	63,686	101,249

**BREAKTHROUGH (DEAF-HEARING INTEGRATION)
KNOWN AS DEAFPLUS**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

18 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Other taxation and social security		6,029	8,953
Deferred income	19	54,391	15,386
Trade creditors		34,712	24,999
Other creditors		3,858	11,468
Accruals		13,665	14,463
		<u>112,655</u>	<u>75,269</u>

19 Deferred income

	2025 £	2024 £
Other deferred income	<u>54,391</u>	<u>15,386</u>

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	<u>54,391</u>	<u>15,386</u>
Movements in the year:		
Deferred income at 1 April 2024	15,386	43,386
Released from previous periods	(15,386)	(43,386)
Resources deferred in the year	<u>54,391</u>	<u>15,386</u>
Deferred income at 31 March 2025	<u>54,391</u>	<u>15,386</u>

20 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>7,751</u>	<u>7,974</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

**BREAKTHROUGH (DEAF-HEARING INTEGRATION)
KNOWN AS DEAFPLUS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

20 Retirement benefit schemes

(Continued)

Defined benefit schemes

The company participates in the scheme, a multi-employer scheme which provides benefits to some 521 non-associated participating employers. The scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2023. This valuation showed assets of £514.9m, liabilities of £531.0m and a deficit of £16.1m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme of £2.1m per annum paid monthly between 1 April 2025 and 31 March 2028.

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the Series 1 and Series 2 scheme liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

PRESENT VALUES OF PROVISION

RECONCILIATION OF OPENING AND CLOSING PROVISIONS

	Period Ending 31 March 2025 (£s)	Period Ending 31 March 2024 (£s)
Provision at start of period	5,412	11,587
Unwinding of the discount factor (interest expense)	143	443
Deficit contribution paid	(5,518)	(6,622)
Remeasurements - impact of any change in assumptions	87	4
Remeasurements - amendments to the contribution schedule	13,598	-
Provision at end of period	13,722	5,412

**BREAKTHROUGH (DEAF-HEARING INTEGRATION)
KNOWN AS DEAFPLUS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

20 Retirement benefit schemes

(Continued)

INCOME AND EXPENDITURE IMPACT

	Period Ending 31 March 2025 (£s)	Period Ending 31 March 2024 (£s)
Interest expense	143	443
Remeasurements – impact of any change in assumptions	87	4
Remeasurements – amendments to the contribution schedule	13,598	-
Contributions paid in respect of future service*	*	*
Costs recognised in income and expenditure account	*	*

*includes defined contribution schemes and future service contributions (i.e. excluding any deficit reduction payments) to defined benefit schemes which are treated as defined contribution schemes. To be completed by the company.

ASSUMPTIONS

	31 March 2025 % per annum	31 March 2024 % per annum	31 March 2023 % per annum
Rate of discount	4.84	5.31	5.52

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

The following schedule details the deficit contributions agreed between the company and the scheme at each year end period:

DEFICIT CONTRIBUTIONS SCHEDULE

Year ending	31 March 2025 (£s)	31 March 2024 (£s)	31 March 2023 (£s)
Year 1	4,896	5,518	6,622
Year 2	4,896	-	5,518
Year 3	4,896	-	-
Year 4	-	-	-
Year 5	-	-	-

The company must recognise a liability measured as the present value of the contributions payable that arise from the deficit recovery agreement and the resulting expense in the income and expenditure account i.e. the unwinding of the discount rate as a finance cost in the period in which it arises.

It is these contributions that have been used to derive the company's balance sheet liability.

**BREAKTHROUGH (DEAF-HEARING INTEGRATION)
KNOWN AS DEAFPLUS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

20 Retirement benefit schemes

(Continued)

The amounts included in the balance sheet arising from the charity's obligations in respect of defined benefit plans are as follows:

	2025	2024
	£	£
Liabilities/(assets):		
Present value of contributions payable	13,722	-
Deficit in the scheme attributable to the company	13,722	-

21 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Information and Advice	102,775	191,953	(201,721)	(58,476)	34,531
Advocacy	5,938	7,781	(8,398)	(5,321)	-
Education	100,795	218,920	(180,639)	23,472	162,548
Combined	8,121	-	-	(8,121)	-
MAS Van Appeal	8,736	-	-	(8,736)	-
Deaf Access	1,435	-	-	(1,435)	-
	<u>227,800</u>	<u>418,654</u>	<u>(390,758)</u>	<u>(58,617)</u>	<u>197,079</u>

Previous year:

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Information and advice	76,608	236,552	(189,817)	(20,568)	102,775
Advocacy	6,657	9,322	(10,041)	-	5,938
Education	117,460	219,219	(233,683)	(2,201)	100,795
Combined	8,121	-	-	-	8,121
MAS Van Appeal	8,736	-	-	-	8,736
Deaf Access	1,435	-	-	-	1,435
	<u>219,017</u>	<u>465,093</u>	<u>(433,541)</u>	<u>(22,769)</u>	<u>227,800</u>

**BREAKTHROUGH (DEAF-HEARING INTEGRATION)
KNOWN AS DEAFPLUS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

21 Restricted funds

(Continued)

Information & Advice

Funding provided to enable deafPLUS to support deaf and visually impaired clients with-improved access to information, helping service users realise their legal and civil rights, responsibilities and entitlements. The funding is used to provide drop-in sessions and pre-arranged appointments where advisors can provide confidential information, advice and guidance to service users.

Advocacy Services

Funding received provides deaf and hard of hearing people with advice and support, such as:

- Guidance with Applications, for example Income Support, Disability Living Allowance (DLA and Attendance Allowance (AA)
- Housing advice, including Housing Benefit
- Council Tax Benefit and applying for housing
- Advice on access to council services
- Access to legal services
- Providing support at meetings with other agencies

Education, Wellbeing, Reablement and Life skills

Funding received to provide Lipreading classes where a qualified lip reading tutor provides service users with structured support to improve their lipreading skills. Funding is also used to provide other activities and workshops, such as opportunities for users to participate in drama workshops, visits to galleries and other social activities designed to overcome social isolation and encourage healthy lifestyles.

Combined

We deliver a range of supporting activities that strengthen accessibility and independence for deaf and hard of hearing people. This includes providing essential equipment support and delivering specialist training, most notably to Tower Hamlets Council, to ensure a holistic and consistent approach to accessibility across the full breadth of Council services. These activities help ensure that frontline staff and service teams have the skills, awareness, and tools needed to meet deaf residents' communication needs effectively.

MAS Van appeal

Funding received for the replacement and refurbishment of the mobile advice service vehicles.

Deaf access

Deaf access was the Bromley-based deaf charity DeafPLUS took over in January 2016. Their staff, assets and reserves were all transferred to DeafPLUS, and the branch is now part of the DeafPLUS network.

Transfers

Transfers comprise of £3,656 transferred from unrestricted funds to restricted funds to supplement an overspend in the Education, Wellbeing, Reablement and Lifeskills project of £3,240, and an overspend of £415 within Info & Guidance.

A transfer from the Info & Guidance fund to Education, Wellbeing, Reablement and Lifeskills of £44,835 has also been made in the year to reflect the movement of individual projects between the two restricted fund categories.

The Trustees have also reviewed the opening restricted fund balances in the year, and determined that a number of balances reflect old historic balances resulting from mipostings, therefore a transfer has been made to unrestricted of £62,273.

Purposes of designated funds

Funds earmarked from the Bromley Xmas Appeal have been designated for use by the Bromley office. Following a review of the project, the Trustees have decided to release this designated fund in the year.

**BREAKTHROUGH (DEAF-HEARING INTEGRATION)
KNOWN AS DEAFPLUS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

22 Restricted funds - Designated funds

These are restricted funds which are material to the charity's activities.

	At 1 April 2024 £	Transfers £	At 31 March 2025 £
Bromley Xmas Appeal	2,124	(2,124)	-
	<u>2,124</u>	<u>(2,124)</u>	<u>-</u>
Previous year:	At 1 April 2023 £	Transfers £	At 31 March 2024 £
Bromley Xmas Appeal	2,124	-	2,124
	<u>2,124</u>	<u>-</u>	<u>2,124</u>

23 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2025 £
General funds	175,390	334,462	(374,763)	60,741	(13,722)	182,108
	<u>175,390</u>	<u>334,462</u>	<u>(374,763)</u>	<u>60,741</u>	<u>(13,722)</u>	<u>182,108</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2024 £
General funds	182,062	370,405	(399,846)	22,769	-	175,390
	<u>182,062</u>	<u>370,405</u>	<u>(399,846)</u>	<u>22,769</u>	<u>-</u>	<u>175,390</u>

24 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds Designated funds 2025 £	Restricted funds general 2025 £	Total 2025 £
At 31 March 2025:				
Tangible assets	7,409	-	-	7,409
Current assets/(liabilities)	188,421	-	197,079	385,500
Provisions and pensions	(13,722)	-	-	(13,722)
	<u>182,108</u>	<u>-</u>	<u>197,079</u>	<u>379,187</u>

**BREAKTHROUGH (DEAF-HEARING INTEGRATION)
KNOWN AS DEAFPLUS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

24 Analysis of net assets between funds

(Continued)

	Unrestricted funds	Restricted funds Designated funds	Restricted funds general	Total
	2024	2024	2024	2024
	£	£	£	£
At 31 March 2024:				
Tangible assets	6,117	-	-	6,117
Current assets/(liabilities)	169,273	2,124	227,800	399,197
	<u>175,390</u>	<u>2,124</u>	<u>227,800</u>	<u>405,314</u>

25 Operating lease commitments

Lessee

Operating lease payments represent rentals payable by the charity for equipment and property leases. The property lease has been stated net of the Community Benefit Rent Reduction in the 2024/25 figures, compared with gross figures in the comparative period.

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	4,587	20,267
Between two and five years	3,107	35,134
	<u>7,694</u>	<u>55,401</u>

26 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

**BREAKTHROUGH (DEAF-HEARING INTEGRATION)
KNOWN AS DEAFPLUS**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

27	Cash generated from/(absorbed by) operations	2025	2024
		£	£
	(Deficit)/surplus for the year	(12,405)	2,111
	Adjustments for:		
	Investment income recognised in statement of financial activities	(2,244)	(1,415)
	Gain on disposal of tangible fixed assets	(7,768)	-
	Depreciation and impairment of tangible fixed assets	4,230	2,787
	Movements in working capital:		
	(Increase)/decrease in stocks	(3,974)	7,089
	Decrease/(increase) in debtors	37,563	(39,380)
	(Decrease)/increase in creditors	(1,619)	735
	Increase in deferred income	39,005	-
		<hr/>	<hr/>
	Cash generated from/(absorbed by) operations	52,788	(28,073)
		<hr/>	<hr/>