

Charity registration number 201907

**PORTSMOUTH DEAF ASSOCIATION**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# PORTSMOUTH DEAF ASSOCIATION

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr J Howl (Secretary) Mr D Jackson (Chairman) Mrs L Jackson Mrs J Howl
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<b>Charity number</b>	201907
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<b>Principal address</b>	279 Arundel Street Fratton Hampshire Portsmouth PO1 1LX
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<b>Independent examiner</b>	Carpenter Box 53 Kent Road Southsea Hampshire United Kingdom PO5 3HU
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<b>Bankers</b>	NatWest 130 Commercial Road Portsmouth Hampshire PO1 1ES
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# PORTSMOUTH DEAF ASSOCIATION

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# PORTSMOUTH DEAF ASSOCIATION

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 MARCH 2025*

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

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102

#### **Objectives and activities**

The charity's objects are:

To promote the mental, moral and physical welfare of the deaf,  
To co-operate fully with national and local statutory bodies concerned with the welfare of the deaf,  
To compile and keep an accurate register,  
To assist in placing deaf persons in employment, and in the enlightenment of employers in trade board, insurance and other regulations,  
To consider vocational training for adolescent deaf,  
To arrange recreational activities,  
To provide for the spiritual needs of the deaf,  
To guard the deaf against exploitation,  
To raise funds, and  
To make the needs of the deaf better known in the community.

The policies adopted in furtherance of these objects have not changed during the year.

The trustees have complied with the duty in section 17(5) of the Charities Act 2011 to have regard to the public benefit guidance published by the Charity Commission.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake to help and assist disabled people in the community by improving their lifestyles for the better.

#### **Chairman's report**

##### **Achievements and performance**

This charity is facing some significant challenges and has had to make difficult decisions regarding the future of the Deaf Centre. The closure of the Deaf Centre on 1st February 2025 is a major change, but it's reassuring to know that the Portsmouth Deaf Club will continue to operate, albeit potentially needing to find new premises for its meetings.

The trustees have clearly been working hard to fulfil their duties and responsibilities, and it's commendable that they have been able to keep the charity going with the support of dedicated officers and trustees. The recognition of the efforts of Mr D Jackson (Chair), Mr J Howl (Treasurer), Mrs L Jackson, and Mrs J Howl is well-deserved.

The charity's ongoing support for members of the Portsmouth Deaf Club is important, and it's good to see that this will continue despite the closure of the Deaf Centre. The acceptance of the closure by those who attended the recent Annual General Meeting of Portsmouth Deaf Association shows that the decision has been communicated and understood by the community.

# PORTSMOUTH DEAF ASSOCIATION

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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The current tenants in the upstairs flat will continue to stay for the time being, which provides some stability during this transition period.

The ongoing work to update the charity's Constitution with support from Ellen Moran (Knights) and based on Charitable Associations; Model Constitution (GD3) will be a positive step towards ensuring the charity's governance remains strong.

Reading the future, the trustees are considering a sale of the freehold with vacant possession, with development opportunities that may support the future of deaf people. The possible provision of flats within a new development is being considered.

The trustees are taking necessary steps to ensure the best outcome with advice from their solicitors, and Nesbitts, Chartered Surveyors of Southsea, who have advised the Trustees for many years. There has been an agreement in principle to proposed high rise schemes for sheltered/social housing or extra care housing. Subject to a formal scheme receiving consent.

The Trustees with their advisors are handling any sale and necessary liaison with the Charity Commission.

Overall, the charity is navigating a challenging period with careful planning and consideration for the future. The dedication of the trustees and officers is evident, and their efforts to support the welfare of deaf people in Portsmouth are commendable.

#### Financial review

The Association had a net surplus on operations for the year of £393 before transfers (2024: £9,271 deficit). At 31 March 2025 there were total unrestricted funds of £315,504 (2024: Total unrestricted funds of £315,111).

There is a designated fund equivalent to the value of fixed assets.

#### Reserves

It is the policy of the charity that unrestricted free funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trust's scheme authorises the trustees to make and hold investments using the general funds of the charity. The investments are held in accordance with the trustees powers.

#### Risk

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### Structure, governance and management

The charity was established by a charitable trust deed on 22 September 1966.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr J Howl (Secretary)

Mr D Jackson (Chairman)

Miss G Perryman (Treasurer)

(Resigned 10 July 2024)

Mrs L Jackson

Mrs J Howl

The Trustees are elected/re-elected at every Annual General Meeting, normally held in September of each year, from a list of current memberships of the Association.

# **PORTSMOUTH DEAF ASSOCIATION**

## **TRUSTEES' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2025***

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The Trustees and representatives from various centre users form an Executive Committee and meet once a month. The Executive Committee is responsible for ensuring the organisation carries out its objects and operates within its powers according to the constitution. This Executive Committee comprises both hearing and deaf persons who work closely with the Portsmouth Deaf Club which is constituted and run by the deaf community in Portsmouth.

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

**Mr D Jackson (Chairman)**

Trustee

Dated: 19 August 2025

# PORTSMOUTH DEAF ASSOCIATION

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF PORTSMOUTH DEAF ASSOCIATION

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I report to the trustees on my examination of the financial statements of Portsmouth Deaf Association (the charity) for the year ended 31 March 2025.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Timothy Millett FCA  
**Carpenter Box**

53 Kent Road  
Southsea  
Hampshire  
PO5 3HU  
United Kingdom

Dated: 19 August 2025

# PORTSMOUTH DEAF ASSOCIATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2025**

		Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Total 2024 £
	Notes						
<b><u>Income and endowments from:</u></b>							
Donations and legacies	2	4,000	-	4,000	389	-	389
Investments	3	393	-	393	353	-	353
Other income	4	28,554	-	28,554	30,680	-	30,680
<b>Total income</b>		<b>32,947</b>	<b>-</b>	<b>32,947</b>	<b>31,422</b>	<b>-</b>	<b>31,422</b>
<b><u>Expenditure on:</u></b>							
Charitable activities for the Deaf Community and Operation of the Deaf Centre							
	5	32,554	-	32,554	40,693	-	40,693
<b>Net incoming/(outgoing) resources before transfers</b>		<b>393</b>	<b>-</b>	<b>393</b>	<b>(9,271)</b>	<b>-</b>	<b>(9,271)</b>
Gross transfers between funds		362	(362)	-	812	(812)	-
<b>Net income/(expenditure) for the year/</b>							
<b>Net movement in funds</b>		<b>755</b>	<b>(362)</b>	<b>393</b>	<b>(8,459)</b>	<b>(812)</b>	<b>(9,271)</b>
Fund balances at 1 April 2024		75,482	239,629	315,111	83,941	240,441	324,382
<b>Fund balances at 31 March 2025</b>		<b>76,237</b>	<b>239,267</b>	<b>315,504</b>	<b>75,482</b>	<b>239,629</b>	<b>315,111</b>

The statement of financial activities includes all gains and losses recognised in the year.

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



# PORTSMOUTH DEAF ASSOCIATION

## BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	9		89,267		89,629
Investment properties			150,000		150,000
			<u>239,267</u>		<u>239,629</u>
<b>Current assets</b>					
Debtors	10	715		2,249	
Cash at bank and in hand		77,275		77,345	
		<u>77,990</u>		<u>79,594</u>	
<b>Creditors: amounts falling due within one year</b>	11	(1,753)		(4,112)	
Net current assets			<u>76,237</u>		<u>75,482</u>
<b>Total assets less current liabilities</b>			<u><u>315,504</u></u>		<u><u>315,111</u></u>
<b>Income funds</b>					
Designated unrestricted funds			239,267		239,629
General unrestricted funds			76,237		75,482
			<u><u>315,504</u></u>		<u><u>315,111</u></u>

The financial statements were approved by the Trustees on 19 August 2025

Mr D Jackson (Chairman)  
**Trustee**

# PORTSMOUTH DEAF ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

##### Charity information

Portsmouth Deaf Association is an unincorporated registered charity.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") 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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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 accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future.

The charity will continue to adopt the going concern basis in the preparation of its Financial Statements.

##### 1.3 Charitable funds

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

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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.

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

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.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# PORTSMOUTH DEAF ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenses are included in the financial statements as they become due.

Expenses include VAT where applicable as the Charity cannot reclaim it.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

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:

Land and buildings	Nil
Fixtures, fittings & equipment	10%-20% reducing balance or 20% straight line

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.

Freehold property is not depreciated. The building is well maintained and the residual value is such that any depreciation charge is not appropriate.

#### 1.7 Investment property

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

#### 1.8 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).

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

#### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are measured at transaction price including transaction costs.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are recognised at transaction price.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers.

# PORTSMOUTH DEAF ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 1 Accounting policies

(Continued)

#### ***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### **1.11 Government Grants**

Government grants, including amounts received under the local authority small business grants, and government support relating to subsidised rates, are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

### 2 Donations and legacies

	<b>Unrestricted funds general 2025 £</b>	<b>Unrestricted funds general 2024 £</b>
Donations and gifts	4,000	389

### 3 Income from investments

	<b>Unrestricted funds 2025 £</b>	<b>Unrestricted funds 2024 £</b>
Interest receivable	393	353

### 4 Other income

	<b>2025 £</b>	<b>2024 £</b>
Rental income	6,961	7,273
Room hire	21,559	23,377
Other income	34	30
	<b>28,554</b>	<b>30,680</b>

# PORTSMOUTH DEAF ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 5 Charitable activities for the Deaf Community and Operation of the Deaf Centre

	2025 £	2024 £
Depreciation and impairment	362	812
Signing and interpretation	-	454
Repairs and renewals	9,292	8,493
Premises expenses	8,272	21,365
Telephone and travel	660	792
Independent examiners fees	1,404	1,489
Insurance	4,992	3,549
Sundry expenses	514	453
Legal and professional	7,058	3,286
	<u>32,554</u>	<u>40,693</u>

### 6 Trustees

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

### 7 Employees

There were no employees during the year.

### 8 Taxation

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

# PORTSMOUTH DEAF ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 9 Tangible fixed assets

	Land and buildings	Fixtures, fittings & equipment	Total
	£	£	£
<b>Cost</b>			
At 1 April 2024	87,159	77,055	164,214
At 31 March 2025	87,159	77,055	164,214
<b>Depreciation and impairment</b>			
At 1 April 2024	-	74,947	74,947
At 31 March 2025	-	74,947	74,947
<b>Carrying amount</b>			
At 31 March 2025	87,159	2,108	89,267
At 31 March 2024	87,159	2,470	89,629

No formal valuation has been carried out on the freehold property, although the trustees believe the value to be approximately £750,000. The investment element of the property has been valued by the trustees at £150,000 on the basis of the rental income stream.

### 10 Debtors

	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Other debtors	715	2,249

### 11 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	1,753	4,112

# PORTSMOUTH DEAF ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 12 Analysis of net assets between funds

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Total 2025 £
<b>Fund balances at 31 March 2025 are represented by:</b>			
Tangible assets	-	89,267	89,267
Investment properties	-	150,000	150,000
Current assets/(liabilities)	76,237	-	76,237
	<u>76,237</u>	<u>239,267</u>	<u>315,504</u>

  

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Total 2024 £
<b>Fund balances at 31 March 2024 are represented by:</b>			
Tangible assets	-	89,629	89,629
Investment properties	-	150,000	150,000
Current assets/(liabilities)	75,482	-	75,482
	<u>75,482</u>	<u>239,629</u>	<u>315,111</u>

### 13 Related party transactions

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