

NRCPD

(A company limited by guarantee)

UNAUDITED FINANCIAL STATEMENTS

Year ended 31 December 2025

Charity No: 1170904
Company No: 10510695

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Reference and administrative details of the Charity, its Trustees and Advisers

Status

NRCPD (National Registers of Communication Professionals working with Deaf and Deafblind People) first became a registered charity in December 2016 and is a company limited by guarantee. The trustees, who are directors of the charity for the purposes of company law, present their report and the unaudited financial statements for the year ended 31 December 2025.

Directors

D Marshall
R MacQueen (Resigned 3 June 2025)
E Cordaro
A Lees
D Ahier
G Hay (Resigned 2 June 2025)
T Holroyd
A Murray
P Rees
T Thomas-Morton (Resigned 1 May 2025)

Secretary

A Lees

Key Management Personnel

T Thomas-Morton

Registered office and principal address

Portland House, Belmont Business Park, Durham. DH1 1TW.

Independent Examiner

Azets Audit Services, Wynyard Park House, Wynyard Avenue, Wynyard, TS22 5TB

Principal bankers

Natwest Bank Plc, 12 Market Place, Durham, DH1 3NG.

Solicitors

Lupton Fawcett LLP, Stamford House, Piccadilly, York. YO1 9PP

Trustees Annual Report

Year ended 31 December 2025

Charity No: 1170904
Company No: 10510695

The trustees, who are directors of the charity for the purposes of company law, present their report and the unaudited financial statements for the period from 1 January 2025 to 31 December 2025.

Structure, governance and management

The charitable company was incorporated on 5 December 2016, commencing trading on 1 January 2017, and is governed by a Board of Trustees through whom all business is conducted. The charity's governing documents are its Memorandum and Articles of Association, dated 31 December 2019.

Trustees are eligible to serve up to two terms of four years each and are generally recruited through open advertising, matched against the skills and experience the Board needs. New trustees take part in an induction program on appointment, including a briefing on the charity's role and training on the concepts of "charitable purpose" and "public benefit". The trustees are satisfied that NRCPD continues to meet the criteria of its charitable objects and of public benefit.

Day-to-day management of the charity during the year was delegated to the Chief Executive, Theresa Thomas-Morton.

Objectives and principal activities

The charity's aims

NRCPD's charitable objects are:

- To promote the needs of, and protect deaf, deafened, hard of hearing and deaf blind people, by promoting the quality, conduct and professionalism of all communication professionals; and
- The advancement of education, for the benefit of the public in relation to the issues facing deaf, deafened, hard of hearing, and deaf blind people.

We pursue these objects by regulating communication professionals working with deaf and deafblind people throughout the UK, and by raising awareness of the barriers to access that deaf and deafblind people face.

The charity's beneficiaries

Deaf, deafened, hard of hearing and deafblind people benefit from NRCPD's work, as does anyone communicating with them. Equal access to our services matters to us, and we work across the UK to make our provision as widespread as possible.

Trustees Annual Report

Year ended 31 December 2025

NRCPD was established to regulate and standardise communication support between deaf, deafened, hard of hearing, deafblind and hearing people. We respond to the needs of our beneficiaries through engagement with stakeholders, deaf individuals and organisations, and through representation on the Board of Trustees. We refer to the Charity Commission's general guidance on public benefit when reviewing our objectives and developing our strategic and operational plans.

Our strategy

The current strategy for 2023–2026, Building on Foundations, was agreed by trustees in November 2023.

Our Vision: a society where excellence in language services empowers unlimited inclusion for d/Deaf and deafblind people.

Our Purpose: to maintain trusted standards of language services between deaf and hearing people, and to work with others to raise awareness of the communication barriers that limit inclusion for d/Deaf and deafblind people.

The strategy sets out six strategic aims:

- Understand our stakeholders
- Strengthen Regulation
- Develop the Professions
- Build Networks
- Influence for Chance
- Sustainable Business

The strategy is reviewed annually to ensure all our activities remain aligned with the charity's aims as circumstances change. Pay and remuneration for key management personnel is set by the Chair with the support of the Board, having regard to affordability, benchmarking, changes in roles and responsibilities, and market conditions.

Strategic Report

NRCPD is the voluntary regulator for communication and language professionals working with deaf and deafblind people. Our central purpose is to protect the public: by setting standards for registration, investigating concerns about professional conduct, and promoting high standards of practice and ethical behaviour across the professions we regulate.

As a voluntary regulator, our legitimacy rests on right-touch regulation and demonstrable fairness to registrants; and neither is possible without robust, published policy and procedure.

Trustees Annual Report

Year ended 31 December 2025

Completing the Professional Conduct Infrastructure

2025 marked the conclusion of a three-year programme of work to build the infrastructure that underpins our Professional Conduct Procedure. This has involved developing a trained pool of Decision Makers, Case Examiners and Panel Members, and finalising and publishing the guidance and policies that support the procedure.

This work matters because NRCPD is a voluntary, not a statutory, regulator.

We hold no powers granted by legislation; our authority comes entirely from the confidence that registrants, employers and the public place in the fairness and consistency of our processes. Right-touch regulation; proportionate, risk-based, and no more burdensome than necessary, and fairness to registrants are therefore not optional extras but the foundation of our credibility. Neither is achievable without clear, published policies and the supporting procedures that ensure decisions are made consistently, transparently and defensibly.

With this infrastructure now complete, NRCPD's Professional Conduct Procedure was independently reviewed during the year by regulatory law experts, who gave positive feedback on the strength of the procedure and its supporting policies, and provided external validation for three years of foundational work.

Professional Conduct casework in 2025

During the year we processed 76 complaints. The majority were straightforward matters resolved at the first stage of the Professional Conduct Procedure, where they did not meet the threshold set out in paragraph 17 or paragraph 25 of the Procedure.

— Eight complaints were resolved under paragraph 41 of the Procedure, with the registrant accepting the facts and accepting advice from the Independent Registrar. Advice included specific CPD recommendations or training. In some cases, a warning was also accepted and added to the registrant's file for two years.

— Nine complaints were referred to Case Examiners: Four resulted in no further action, and five resulted in advice, or a combination of advice and a warning.

— Two cases proceeded to committee stage: One resulted in no further action; the other resulted in a finding of dishonesty and suspension from the register. This decision was appealed, but the appeal was dismissed and the original panel's finding was upheld.

This casework is resource-intensive by its nature, and the pattern of outcomes, the great majority resolved proportionately at an early stage, with only the most serious matters proceeding to committee, is itself evidence that right-touch regulation is working as intended.

Extending protection for deafblind people

We worked closely with the BSL Advisory Board during the year to develop processes to increase the number of registered interpreters able to work with deafblind people. This resulted in a grandfathering approach for Pathway A, allowing registrants who already hold appropriate qualifications to extend their scope of practice to include interpreting for deafblind people, a practical route to growing this specialist register without compromising standards. We also attended stakeholder events, including a round table on the lived experience of deafblind people, to inform our ongoing response.

Trustees Annual Report

Year ended 31 December 2025

Raising standards through education

We continued our work with educators, with a specific focus on mapping training courses and developing Educational Standards for publication, to ensure greater consistency across training routes and to assure the quality of newly qualifying registrants.

This is an important and detailed piece of work; we have made a strong start with educators during 2025 and it will continue through 2026.

The NRCPD app

We introduced an app for registrants and service users. Its purpose is to provide the public with live registration information about their Language Service Professional. The App also aims to make guidance for registrants easy to find and use, wherever they are. The app is at an early stage of development and will need further development as awareness of it grows among registrants and the communities they work with; this is a priority for the coming year.

Supporting newly qualified lipspeakers

We worked with dedicated working groups to develop a safe mechanism to give newly qualified lipspeakers sufficient oversight as they begin practising. We are developing a newly qualified route for lipspeakers that mirrors the established route for trainee sign language interpreters, giving new practitioners appropriate support while maintaining public protection.

A necessary investment: legal, investigatory and staff development costs

The financial statements show a deficit of £92,734 for the year. This was principally due to the costs associated with a small number of significant and legally complex investigations and hearings, which required specialist investigation and additional legal advice.

Where allegations are serious, including those involving dishonesty or safeguarding concerns, it is important that investigations are thorough, proportionate and legally sound. The associated costs reflect the need to ensure that cases are handled appropriately, decisions are robust, and the interests of the public, complainants and registrants are properly considered.

Professional Conduct direct costs – the main driver of variance

Professional Conduct — direct costs	2025 Actual £	2025 Budget £	Variance £
Legal advice and case management	97,098	16,320	(80,778)
Panel members	22,896	9,600	(13,296)
LSP support for Professional Conduct	19,436	10,800	(8,636)
Legal hearing advisor	12,600	18,000	5,400
Case Examiners	6,470	6,000	(470)
Venue and staff costs	4,435	3,600	(835)
Total Professional Conduct direct costs	162,935	64,320	(98,615)

Trustees Annual Report Year ended 31 December 2025

NRCPD has also continued to invest in staff development and legal training, with the aim of strengthening internal expertise and reducing reliance on external legal advice where appropriate. This investment is intended to build organisational capability and support the effective and proportionate management of future cases.

Trustees consider the expenditure to be consistent with the organisation's regulatory responsibilities and an appropriate use of reserves accumulated for this purpose. Free reserves remain comfortably above the Board's approved minimum (see Reserves, below).

Looking ahead: a new chapter for NRCPD

The end of 2025 marks the start of a new chapter for NRCPD. With our regulatory infrastructure now complete and independently validated, we are confident in our foundations and in the work done to build them. Our short-term aim is to become the voluntary regulator of choice for the sector and the public it serves. We also reaffirm our long-term aim: to lobby for statutory regulation of language service professionals working with deaf and deafblind people.

We are setting out clear objectives for 2026–2029 to help us get there:

1. Set out clearly the risks that unregulated language service professionals pose to deaf and deafblind people, employers and the public.
2. Educate the wider public, commissioners and employers on these risks and on the value of choosing NRCPD registered professionals.
3. Build the evidence base and sector alliances needed to make a credible case for statutory regulation to government.
4. Complete and embed the registrant app and Educational Standards, so consistent guidance and training reach every registrant and training route.
5. Continue to widen access to registration in response to the requirements of Deaf and deafblind people without compromising standards.

Registration numbers

NRCPD has seen consistent year-on-year growth in registrations.

31st December 2022: 1803

31st December 2023: 1904

31st December 2024: 1984

31st December 2025: 2189

We are pleased to see this trend continuing and are committed to raising the profile of the registered professions to expand access to language services to Deaf and deafblind people.

Trustees Annual Report

Year ended 31 December 2025

Financial Review

The financial year to 31 December 2025 closed with a deficit of £92,734, against a budgeted deficit of £43,094; an adverse variance of £49,640.

Total income for the year was £437,962, 3% below budget, driven mainly by registration income of £428,401 (3% below budget). Investment income of £7,836 was 18% ahead of budget, reflecting strong interest rates on cash balances held during the year.

Elsewhere, careful financial management meant registration direct costs of £56,636 came in well under budget (a favourable variance of £29,404, or 34%), and business overheads of £136,901 were 20% under budget, reflecting continued cost discipline and enabling us to keep investing in development work throughout the year.

Debtor and creditor balances (respectively, fees owed to NRCPD and, mainly, registration fees received in advance) remain stable as a proportion of income, consistent with prior years.

Looking ahead, NRCPD remains committed to reinvesting in its core purpose: protecting the public and supporting the highest standards of professional conduct. Planned investment for 2026 includes further development of the registrant app, the publication of Educational Standards for training providers, and continued strengthening of our hearings process, including ensuring appropriate expert input is available for complex cases.

Key Performance Indicators

The Board monitors performance against the following indicators:

— Free reserve levels — above £128,000. Achieved: free reserves at 31 December 2025 were £240,481.

— Current ratio — above 1.5. Achieved: current assets of £466,143 against current liabilities of £227,638 gives a current ratio of approximately 2.1.

— Register growth — 3% or higher. [Note to trustees: to be confirmed once final 2025 registrant numbers are available.]

— Net surplus / deficit — target: net surplus. Not achieved in 2025: a planned deficit of £92,734 was incurred, funded from reserves, for the reasons set out in the Strategic Report and Financial Review above.

Principal Risks and Uncertainties

Trustees review risks annually, identifying and grading all known risks to the charity as part of the annual planning cycle. Appropriate mitigating actions are identified and their effectiveness monitored, with the process overseen by the Board of Trustees.

The Board considers the following to be NRCPD's key near- and medium-term risks:

- Reversal of register growth during a period of organisational change
- The volume and cost of complex Professional Conduct investigations and hearings
- Ongoing compliance risk: GDPR, employment law and related legislation
- Financial sustainability
- Loss of key personnel

Trustees Annual Report

Year ended 31 December 2025

Reserves

NRCPD holds one unrestricted reserve: an unrestricted General Reserve. Trustees believe reserves must be managed as a valuable asset for the organisation, and that it is important to balance the need to deploy the charity's income against the risks it may face in the future.

NRCPD maintains unrestricted reserves at a level sufficient to cover unforeseen emergency costs, a fall in income arising from business interruption or cessation, the cost of complex misconduct cases, or external environmental factors.

The amount considered appropriate under pre-Covid conditions was £111,000 at the end of 2020; adjusted for Covid-related risk, the Board agreed a minimum reserve of £155,000 at that time. Trustees reviewed the required reserve level again in February 2024 and set a minimum of £128,000 for the end of 2024, which remains the Board's approved minimum. Trustees will not approve any annual budget that would reduce unrestricted reserves below this level.

Free reserves (net funds less fixed assets) at 31 December 2025 were £238,505 (2024: £329,141). The reduction during the year reflects the planned use of reserves to fund complex Professional Conduct casework described above. Free reserves remain comfortably above the Board's approved minimum of £128,000, and trustees are satisfied that this use of reserves was necessary, proportionate, and consistent with the charity's reserves policy.

Statement of Trustees' Responsibilities

The trustees (who are also directors of NRCPD for the purposes of company law) are responsible for preparing the Trustees' Annual 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 charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. 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 judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charitable company will continue in business.

Trustees Annual Report Year ended 31 December 2025

The trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the company, and which enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the company, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of Compliance

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the organisation's Memorandum and Articles of Association, and 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 (FRS 102).

Approved by a meeting of the Board of Trustees on 16/9/26 and signed on their behalf by:

Alan Lees

Trustee



Alan Murray

Trustee

**Independent Examiner's Report to the Trustees of NRCPD
(A Company Limited By Guarantee)**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2025 which are set out on pages 11 to 23.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Graham Fitzgerald BA FCA DChA
On behalf of Azets Audit Services
Wynyard Park House, Wynyard, Billingham, TS22 5TB

Date: 22/9/2026

**Charitable Company Statement of Financial Activities for the period
Year ended 31 December 2025 (including Income and Expenditure
Account)**

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2025 £	Total funds 2024 £
Income from:					
Charitable activities:					
Registration		428,401	-	428,401	419,896
Other income		1,725	-	1,725	6,150
Investment		7,836	-	7,836	10,024
Total income		437,962	-	437,962	436,070
Expenditure on:					
Charitable activities:					
Registration	2a	392,197	-	392,197	384,077
Other	2c	7,592	-	7,592	12,462
Exceptional item	2b	130,907	-	130,907	-
Total expenditure		530,696	-	530,696	396,539
Net movement in funds		(92,734)	-	(92,734)	39,531
Reconciliation of funds					
Total funds brought forward		333,215	-	333,215	293,684
Transfers		-	-	-	-
Total funds carried forward		240,481	-	240,481	333,215

All operations derive from continuing activities.

Charitable Company Balance Sheet as at 31 December 2025

	Note	2025	2024
Fixed Assets			
Tangible assets	8	<u>1,976</u>	<u>4,074</u>
Total fixed assets		1,976	4,074
Current assets			
Debtors	9	31,650	57,366
Cash at bank and in hand		<u>434,493</u>	<u>504,749</u>
		<u>466,143</u>	<u>562,115</u>
Creditors: Amounts falling due within one year	10	<u>(227,638)</u>	<u>(232,974)</u>
Net current assets		<u>238,505</u>	<u>329,141</u>
Net assets		<u>240,481</u>	<u>333,215</u>
Funds of the charity:			
Unrestricted funds:			
General funds	12	<u>240,481</u>	<u>333,215</u>
Restricted funds		<u>-</u>	<u>-</u>
Total funds		<u>240,481</u>	<u>333,215</u>

For the year ending 31 December 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
 - The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

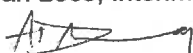
The financial statements on pages 11 to 23 were approved by the Board of Trustees and authorised for issue on 16th September 2026 and were signed on their behalf by:

Trustee:



Alan Lees, Interim Chair

Trustee:



Alan Murray, Trustee

Statement of cash flows
Year ended 31 December 2025

	Note	2025 £	2024 £
Net cash flows from operating activities	15	(70,256)	39,935
Cash flows from investing activities			
Additions		-	(5,878)
Net cash from investing activities		<u>(70,256)</u>	<u>34,057</u>
Increase (decrease) in cash and cash equivalents in the year		(70,256)	34,057
Cash and cash equivalents at the beginning of the year		<u>504,749</u>	<u>470,692</u>
Total cash and cash equivalents at the end of the year		<u>434,493</u>	<u>504,749</u>
Relating to:			
Cash at bank and in hand		434,493	504,749
Short term investments		<u>-</u>	<u>-</u>
Total cash and cash equivalents at the end of the year		<u>434,493</u>	<u>504,749</u>

1. Accounting policies

1a) Basis of preparation

NRCPD is a charitable company, limited by guarantee, registered in England. The address of the charity's registered office and principal place of business is Portland House, Belmont Business Park, Durham. DH1 1TW.

NRCPD meets the definition of a public benefit entity under FRS 102. The charity exists for the benefit of the public through promoting the quality, conduct and professionalism of all communication professionals working with deaf, deafened, hard of hearing and deaf blind people, and through the advancement of education in relation to the issues facing deaf, deafened, hard of hearing, and deaf blind people.

These financial statements have been prepared in accordance with "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), (Charities SORP (FRS 102)), and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost of transaction value, and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' (Charities SORP (FRS 102)) and the Companies Act 2006.

Going concern

The charity had total funds of £240,481 as at 31 December 2025 (decrease of £92,734 from 31 December 2024) and a year-end cash balance of £434,493 (2024: £504,749).

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. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1b) Incoming resources

All income disclosed in the Statement of Financial Activities is shown on an entitlement basis.

All grant income is shown on an entitlement basis, except for restricted funds, where any income received in advance of expenditure is taken to the Statement of Financial Activities when the charity becomes unconditionally entitled to the grant.

Fees for registrations are normally invoiced in advance and those applicable to the year accounted for in the Statement of Financial Activities. Fees received during the year applicable to future periods are shown as deferred income in the balance sheet.

1. Accounting policies (continued)

1c) Expenditure

Resources expended are recognised in the period in which legal or constructive obligation arises and include attributable VAT, which cannot be recovered.

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

Governance costs relate to the costs associated with meeting the constitutional and statutory requirements of the charity.

1d) Pension costs

Contributions to defined contribution schemes are charged to the Statement of Financial Activities as they are incurred.

1e) Funds

Unrestricted funds are generated surpluses of the group without further specified purpose and are available as general funds.

Designated funds are unrestricted funds, earmarked by the trustees for particular purposes.

Restricted funds are to be used for specific purposes as prescribed by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

1f) Taxation

The charity is a registered charity and is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxable Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

1g) Cash at bank and in hand

Cash at bank and cash in hand includes cash held at bank and cash held in short term investments.

1h) 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, in full to all of its financial instruments.

All of the charities financial assets and financial liabilities qualify as basis financial instruments. Basic Financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1. Accounting policies (continued)

Financial assets: Trade and other debtors

Trade, group and other debtors (including accrued income) which are receivable within one year and which do not constitute a financing transaction are initially measured at the transaction price and subsequently measured at amortised cost, being the transaction price less any amounts settled and any impairment losses.

A provision for impairment of trade debtors is established when there is objective evidence that the amounts due will not be collected according to the original terms of the contract. Impairment losses are recognised in profit or loss for the excess of the carrying value of the trade debtor over the present value of the future cash flows discounted using the original effective interest rate. Subsequent reversals of an impairment loss that objectively relate to an event occurring after the impairment loss was recognised, are recognised immediately in profit or loss.

Financial liabilities: Trade and other creditors

Trade, group and other creditors (including accruals) payable within one year that do not constitute a financing transaction are initially measured at the transaction price and subsequently measured at amortised cost, being the transaction price less any amounts settled.

Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Notes to the Financial Statements for the year ended 31 December 2025

2. Expenditure

2a) Charitable activities – unrestricted

Unrestricted

	Registration £	2025 £	2024 £
Direct costs	56,636	56,636	64,753
Staff costs	198,660	198,660	174,255
Allocated overheads	136,901	136,901	145,069
Total	392,197	392,197	384,077

2b) Exceptional items

During 2025, the organisation incurred a number of exceptional legal and investigation costs totalling £130,907.

Firstly, allegations of a highly serious, complex and historic nature were made against a registrant. Given the public nature of the allegations and their complexity, it was necessary to engage specialist investigators to support the investigation.

Secondly, a registrant was involved in a number of complaints, each requiring a Panel Hearing. Additional costs were also incurred through cancellation fees arising from delays and complexities in the administration of the hearings.

These matters resulted in legal and investigation cost that were significantly higher than normal operating levels and are therefore considered exceptional. While legal expenditure is expected to remain above historical averages during 2026, management does not anticipate costs being incurred at the same level as those experienced in 2025.

2c) Governance costs – unrestricted

	2025 £	2024 £
Direct committee costs including travel	916	6,213
Independent Examiner's Fee	2,520	2,409
Other Costs	4,156	3,840
Total	7,592	12,462

Notes to the Financial Statements for the year ended 31 December 2025

	2025 £	2024 £
Analysis of allocated overheads		
Staff costs including travel and welfare	21,857	21,124
Office running	35,017	41,395
Premises	17,128	14,873
Depreciation	2,099	7,056
Professional fees	17,495	23,435
Travel and subsistence	14,415	12,966
Insurance	23,669	18,159
Other costs	5,221	6,061
	<u>136,901</u>	<u>145,069</u>

3. Net incoming resources is after charging:

	2025 £	2024 £
Independent Examiner's Fee	2,520	2,409
	<u>2,520</u>	<u>2,409</u>

4. Staff costs

	2025 £	2024 £
Salaries	206,238	180,289
Employer's National Insurance	10,605	11,629
Employer's Pension Contributions	<u>3,674</u>	<u>3,461</u>
	220,517	195,379
Recruitment fees	<u>-</u>	<u>-</u>
	<u>220,517</u>	<u>195,379</u>

The average number of employees during the year was 7. (2024: 7)

1 employee received annual emoluments exceeding £60,000 (2024: £60,000).

Key management personnel

The key management personnel of the charity comprise the Trustees and Director. The total employee benefits (salary, national insurance and pension) of the key management personnel of the charity were £76,402 (2024: £76,122).

Notes to the Financial Statements for the year ended 31 December 2025

5. Pension costs

The charge to SOFA is the amount of the contributions payable.

The amount of contributions outstanding at the year end was £869 (2024: £817).

6. Indemnity insurance

The Charity has Professional Liability Insurance cover for Trustees, committee members and staff via AXA Insurance UK PLC Associations and Charities policy.

The limit of Indemnity in any one year is £500,000 for which a premium of £21,652, was paid (2024: £19,894 for £500,000) and was renewed for 2026.

7. Trustees remuneration and disbursement of expenses

The Articles of Association permit the payment of fees and expenses to trustees when acting as examiners and trainers, etc, where such expertise is in short supply.

The total employee benefits of trustees (salary and pension) were £22,240 (2024: £70,357). These were paid as an employee not as a trustee.

Trustees were reimbursed a total of £191 for travel and subsistence expenses in 2025 for attendance at trustee meetings and other events (2024: £3,117).

8. Tangible fixed assets	Computer Software	Office Equipment	Computer Equipment	Total
Cost				
As at 1st Jan 2025	23,857	-	9,827	33,684
Additions	-	-	-	-
Disposals	-	-	-	-
As at 31st Dec 2025	23,857	-	9,827	33,684
Depreciation				
As at 1st Jan 2025	23,857	-	5,752	29,609
Charge for the year	-	-	2,099	2,099
Disposals	-	-	-	-
As at 31st Dec 2025	23,857	-	7,851	31,708
Net Book Value				
As at 31st Dec 2025	-	-	1,976	1,976
As at 31st Dec 2024	-	-	4,074	4,074

Notes to the Financial Statements for the year ended 31 December 2025

9. Debtors

	2025 £	2024 £
Trade debtors	29,924	28,282
Prepayments	1,726	28,734
Other debtors	-	350
	<u>31,650</u>	<u>57,366</u>

10. Creditors

	2025 £	2024 £
Trade Creditors	6,412	27,027
Other Tax and Social Security	6,502	5,435
Accruals	3,167	2,425
Deferred Income	<u>211,557</u>	<u>198,087</u>
	<u>227,638</u>	<u>232,974</u>
Amount deferred in current period	<u>211,557</u>	<u>198,087</u>
Deferred income at 31 December 2025	<u>211,557</u>	<u>198,087</u>

Deferred income relates to registration fees invoiced in advance.

11. Financial instruments

The carrying amounts of the Charity's financial instruments at 31 December 2025 were:

	2025 £	2024 £
FINANCIAL ASSETS		
Debt instruments measured at amortised cost:		
Trade Debtors	<u>29,924</u>	<u>28,282</u>
TOTAL	<u>29,924</u>	<u>28,282</u>
FINANCIAL LIABILITIES		
Measured at amortised cost:		
Trade Creditors	4,467	26,677
Accruals	<u>3,167</u>	<u>2,425</u>
TOTAL	<u>7,634</u>	<u>29,102</u>

Notes to the Financial Statements for the year ended 31 December 2025

12. Movements in funds year ended 31 December 2025

	Balance b/fwd £	Incoming resources £	Outgoing resources £	Transfers £	Balance c/fwd £
Unrestricted funds:					
General funds	333,215	437,962	530,696	-	240,481
Restricted funds:					
No restricted funds	-	-	-	-	-
Total funds	333,215	437,962	530,696	-	240,481

Movements in funds year ended 31 December 2024

	Balance b/fwd £	Incoming resources £	Outgoing resources £	Transfers £	Balance c/fwd £
Unrestricted funds:					
General funds	293,684	436,070	396,539		333,215
Restricted funds:					
No restricted funds	-	-	-	-	-
Total funds	293,684	436,070	396,539		333,215

13. Members liability

The company is limited by guarantee and in the event of the winding up of the company, the liability of its members is limited to £1.

14. Related party transactions

Thomas Holroyd, a trustee, is also a registered Sign Language Interpreter with NRCPD. Fees are charged in line with the published price list. Fees charged during the year amounted to £234 (2024: £234) and the balance at 31 December 2025 was £nil (2024: £nil).

Elisabetta Cordaro, a trustee, is also a registered Speech to Text Reporter with NRCPD. Fees are charged in line with the published price list. Fees charged during the period amounted to £177 (2024: £177) and the balance at 31 December 2025 was £nil (2024: £nil).

Alan Murray, a trustee, is also a registered Sign Language Interpreter with NRCPD. Fees are charged in line with the published price list. Fees charged during the period amounted to £177 (2024: £177) and the balance at 31 December 2025 was £nil (2024: nil).

Phillip Rees, a trustee, is also a registered Registered Lipspeaker with NRCPD. Fees are charged in line with the published price list. Fees charged during the year amounted to £177 (2024: £177) and the balance at 31 December 2025 was £nil (2024: £nil).

Gordon Hay, a trustee, is also a registered Sign Language Interpreter with NRCPD. Fees are charged in line with the published price list. Fees charged during the year amounted to £234 (2024: £nil) and the balance at 31 December 2025 was £nil (2024: £nil).

Notes to the Financial Statements for the year ended 31 December 2025

15. Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	2024 £
Net movement in funds	(92,734)	39,532
Depreciation	2,099	7,056
Loss on disposal of assets	-	3,477
Decrease (Increase) in debtors	25,716	(19,076)
Increase in creditors	(5,337)	8,946
Net cash inflow from operating activities	(70,256)	39,935

16. Analysis of net assets between funds, year ended 31 December 2025

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 December 2025 as represented by:			
Fixed assets	1,976	-	1,976
Current assets	466,143	-	466,143
Current liabilities	(227,638)	-	(227,638)
	240,481	-	240,481

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 December 2024 as represented by:			
Fixed assets	4,074	-	4,074
Current assets	561,765	-	561,765
Current liabilities	(232,624)	-	(232,624)
	333,215	-	333,215

17. Controlling party

NRCPD Trustees are the only Members of the Charity and are the Company Directors for the purposes of the Companies Act 2006. There are no ultimate controlling parties or Persons with Significant Control.

