

Deafinitions Limited

Annual Report

Year ended 31st December 2022

Deafinitions is a Company Limited by Guarantee registered in England (number 06464681) and registered as a charity in England and Wales (number 1144504).
Registered office: Factory 4 @ Powerpark Goldthorpe Industrial Estate, Off Commercial Road, Goldthorpe, Rotherham, South Yorkshire, S63 9BL .

Deafinitions Limited
Trustees Report
Year Ended 31 December 2022

Contents	Page
Trustees' Report.....	3
Statement of Trustees' Responsibilities	8
Independent Examiner's Report to the Trustees	9
Statement of Financial Activities.....	10
Balance Sheet.....	11
Cash Flow Statement	12
Notes to the Financial Statements.....	13-22

Deafinitions Limited

Trustees Report

Year Ended 31 December 2022

The Board of Trustees presents the report and financial statements for Deafinitions for the year ending 31 December 2022, which are also prepared to meet the requirements for a Director's Report and Financial Statements for the purposes of the Companies Act.

Deafinitions is a company limited by guarantee and a registered charity.

The Financial Statements comply with the Charities Act 2011 (and any subsequent amendments), with the Companies Act 2006, with the Memorandum and Articles of Association of the charitable company, and with the Statement of Recommended Practice (SORP) for charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Objectives and Activities

Our charity's purposes as set out in the objects contained in the company's memorandum of association are:

To relieve Deaf people (especially British Sign Language users) and to advance their education and the education of the public in particular but not limited to the following:

- (a) improving Deaf people's access to information by producing and providing custom-made resources for the Deaf community;
- (b) educating and enabling Deaf people by ensuring resources, workshops and opportunities always include fluent British Sign Language, visual examples, quality graphics and detailed glossary of relevant terms; and
- (c) by advocating with Deaf people to improve awareness and understanding among statutory and private service providers about Deaf people's access and understanding needs.

The aims of our charity are to improve the opportunities and access of Deaf people by providing custom-made information and Deaf-led training to "Empower, Explain, Educate".

Ensuring our Work Delivers our Aims

We review our aims, objectives and activities each year. This review looks at what we have achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to members of the Deaf community. The review also helps us ensure our aims, objectives and activities remained focused on our stated purposes. We have followed the guidance in the Charity Commission's information on public benefit to develop and achieve our aims.

In 2022, our Big Lottery funding continued to provide a greater range of services for the Deaf Community and aim to use that as a springboard for future growth, and continually develop and expand the services we offer.

Our BSL interpreting service, called SNAP! is requested by Deaf people within South Yorkshire with extremely high satisfaction of both the Deaf community and the hearing professionals.

Our service for Safe and Sound/Deaf Community restarted in June 2022 – and will go through until June 2025.

The Focus of our Work

The main objectives of Deafinitions continue to be focused on providing a range of opportunities and training for Deaf people, while developing networks within statutory services to improve the take up of our services and thereby improve their services for the Deaf community.

The strategies we used to meet these objectives included:

Deafinitions Limited

Trustees Report

Year Ended 31 December 2022

- Providing volunteering and learning opportunities within our projects and work
- Supporting Deaf people to be more independent and take better control of their own lives.
- Promoting the needs of Deaf people amongst statutory services
- Ensuring our services are led by and suitable Deaf people, through multiple methods of consultation (formal and/or informal) but also by their involvement throughout all projects

How our Activities Deliver Public Benefit

Our main activities and whom we aim to support are described below. All our charitable activities focus on improving the lives of Deaf people by giving more 'fit for purpose' information and opportunities.

Who Used and Benefited from our Services?

Our objects enable our work to benefit Deaf people nationally, with estimated numbers of 125,000 Deaf people who rely on British Sign Language in the UK. From our different projects, the funding and remit may vary from local, regional or national and therefore can vary in who is reached on each project.

Achievements and Performance

Equal access to our services is extremely important and Deafinitions is uniquely placed to provide innovative access for Deaf people to our services, training, and opportunities within our products and information. The Deaf community includes the entire diversity of the population and Deafinitions does not discriminate, nor condone any discriminatory treatment by its employees or volunteers, on the basis of gender, race, religion, age, disability, sexual orientation or backgrounds. The charity specifically aims that its services and products are suitable for the diversity within the Deaf community, while focusing on those who use British Sign Language and whom are often excluded from information and communication.

Our projects can vary on a targeted age group from within the Deaf community as well. Some projects have specific aims towards younger Deaf people, while others may focus on Deaf adults, or even older people.

In 2022, our work targeted and benefited a variety of Deaf people within these main project areas:

Health Deafinitions – Health Translation and Interpreting

The accreditation of The Information Standard Quality Mark has since been discontinued, but Health Deafinitions was the only recipient who focused on information being produced specifically for Deaf, British Sign Language users. We differ from many other Deaf charities by focusing on informing the Deaf patients/service-users so they can better utilise health services and make healthier choices. In 2016, NHS England's Accessible Information Standard was launched, which requires information to be accessible for people who have a visual or hearing or learning disability. Health Deafinitions' services complement this statutory Standard perfectly. To support GP practices and subsequent health appointments, SNAP BSL Interpreting has supported Deaf patients by interpreting for them at their multiple and various health appointments and to translate the letters and leaflets they receive from the health services.

Through our interpreting services, we have seen Deaf people finally understand their long-term health conditions; understand how to better look after themselves; get better access to make appointments when they want them; and feel better. We have filled over 1,500 medical appointments with our SNAP interpreters and have had amazing feedback and many return appointments. In 2020, due to COVID lockdowns and restrictions, we quickly adjusted our service to include 'tele-health' calls. Tele-health calls are not simple for a Deaf person as the calls are done over the phone on the same day. We had to adapt to set up video links with clients so the medical professional would call the British Sign Language interpreter who would be connected to the client via video call (Zoom, Facetime and other

Deafinitions Limited

Trustees Report

Year Ended 31 December 2022

types of videocalls). In 2021, we kept this going until our funding ran out - from June 2021 onwards, we did help clients with medical calls only as that is something that we felt was a vital resource for them.

Health Deafinitions – Safe and Sound

For the last few years, Safe and Sound has been a "Healthy Living Day Centre", especially for older Deaf people, to come and have a comfortable, accessible place to socialise while also learning about health, finances, politics, and the history of Deaf people. Deafinitions posted visual information with detailed BSL videos on social media - covering the news and health information about coronavirus, entertainment to relieve isolation, home and health information including cooking, history, and various other topics.

Our focus has been on outreach and advocacy – supporting those who are less able and less mobile to help them get access to what they need. They also additionally can use video call or visit in person to get advocacy support from a Deaf advocate.

Employment Advice and Work Experience

Even without specific grant funding for Employment support, Deafinitions always aim to provide employment advice and support when needed, specifically tailored to each individual and their needs. This is a vital service for many Deaf people who are stuck in an unemployment cycle, with too large of a gap between where they are and where mainstream services begin to offer support.

In 2022 Deafinitions worked with our volunteers and helped them to focus on the areas that they wanted to grow in - they have grown in confidence and Deafinitions will continue to support them in their passion.

Volunteering and Peer Support

Within all of our projects, and just in general, Deafinitions has included numerous volunteers, the vast majority of whom are Deaf. They can be focus groups, researching, learning filming and editing, etc. Deafinitions aims for all volunteers to gain some evidence of the work they've achieved - with certificates, photos and/or behind-the-scenes filmed footage documenting their activities and learning.

Our projects and services are heavily influenced by the Deaf service-users' comments, feedback and needs. Having Deaf people involved as focus groups enables us to tailor our services for what the Deaf community needs. It is also powerful for the service-users to see that other Deaf people are leading and running the projects, as employees and volunteers. We often use Peer support for those who struggle with mental health conditions so they can see that others, like them, are able to be involved in a huge variety of ways. This year, it has been more 'virtual' or video involvement, but we still aimed to benefit a wide variety of people.

Financial Review

Net income for the year before revaluation of the freehold property was £60,643 (2021 £(98,126)). Restricted funds at the year end were £490,905 (2021 £500,165), and unrestricted funds were £649,229 (2021 £579,926).

Principal funding sources

As a registered charity, much of Deafinitions' income has been in grants and charitable donations. In 2022, our largest source of charitable income is our Interpreting Services with our deaf employees building costs and additional services.

Deafinitions Limited

Trustees Report

Year Ended 31 December 2022

Reserves Policy

The charity carefully budgets for each project and keeps costs to budget, and, as a result, excess reserves aren't easily produced. Going into 2022, reserves were hard to build up because of the Lottery grant ending and so as a result we limited our services and focused on getting new grants and sources of income. The funds position at the year end is shown in the financial review on the previous page.

Structure, Management and Governance

Governing Document

Deafinitions Limited was incorporated on 4 January 2008 (company number 06464681), became a registered charity on 2 November 2011 with a new charity number 1144504, and commenced activities on 1 April 2010. The Trustees are also Directors for the purposes of company law.

The Memorandum and Articles of Association of Deafinitions set out governance structures and aims of the organisation. They describe the operating framework, detailing the Objects, Powers, Membership and Honorary Officers, and outline the protocols for the operation of the Board of Trustees and the Annual General Meeting. The Memorandum and Articles of Association provide information and guidance to ensure that the Trustees are fulfilling their obligations under company and charity law, ensuring that the organisation is accountable and transparent to those it serves.

Trustee Recruitment, Induction and Training

Deafinitions Limited continually reviews the composition of its Board of Trustees to ensure members' skills meet the needs of the organisation, service users and the local community.

All potential new Trustees are interviewed and are given the opportunity to observe a Board meeting before being formally invited to become a Trustee and Director. Induction provides information about Trustee and Directors' role and responsibilities together with meetings with the Chair, Chief Executive and Project Leads where appropriate, to further understanding of the work of the organisation.

Governance

The trustees have met several times via Zoom as it is easier for all trustees, and this year has been no different. The complexity of the charity governance has been a challenge but navigated well thus far in 2022.

The Chief Executive Officer, Finance Manager, and other managers as required prepare and deliver reports to the Board. Risk is kept under active review by the Trustees who have also adopted a number of key policies to guide governance and operations. All policies are kept under active review.

Contract changes

None during 2021/22.

Deafinitions Limited
Trustees Report
Year Ended 31 December 2022

Reference and Administrative Information

Charity Name:	Deafinitions Limited ('Charitable Company')
Charity Registration Number:	1144504
Company Number:	06464681
Registered Office and Address:	Factory 4 @ Powerpark Goldthorpe Industrial Estate Off Commercial Road Goldthorpe Rotherham South Yorkshire S63 9BL
Independent Examiner:	Neil Hitchings FCA Francis Clark LLP Centenary House Peninsula Park Rydon Lane Exeter EX2 7XE
Bankers:	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Trustees and directors:	R J Herdman A Peacock D G Rhodes R Singh A J Sutcliffe (appointed 1 July 22) Z I Zaman L Clarke (resigned 29 September 23) J Mullaney (resigned 1 July 22)
Secretary	E B Nisar

Deafinitions Limited
Trustees Report
Year Ended 31 December 2022

Statement of Trustees' Responsibilities

The trustees (who are also directors of Deafinitions Limited) for the purposes 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 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 the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 judgements 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;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and was approved by the Trustees on ~~15/12/2023~~

Signed on their behalf by

..... 

R Singh – Trustee

Date 15.12.2023

Deafinitions Limited

Independent Examiners Report to the Trustees' of Deafinitions Limited Year Ended 31 March 2023

I report to the charity trustees on my examination of the financial statements of the Charitable Company for the year ended 31 December 2022.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the Charitable 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 Charitable Company's financial statements 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 ICAEW, 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:

accounting records were not kept in respect of the Charitable Company as required by section 386 of the 2006 Act; or

the financial statements do not accord with those records; or

the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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

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.



Neil Hitchings FCA
Francis Clark LLP
Chartered Accountants
Centenary House
Peninsula Park
Rydon Lane
Exeter
EX2 7XE

Date : 18/12/2023

Deafinitions Limited
Statement of Financial Activities (Including Income & Expenditure Account)
Year Ended 31 December 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income:					
Donations & legacies	3	90,000	-	90,000	25,382
Income from charitable activities	6	334,794	113,305	448,099	309,149
Other trading activities	4	1,750	-	1,750	5,679
Investment income	5	22	-	22	3
Other income		96,213	-	96,213	12,500
Total income		522,779	113,305	636,084	352,713
Expenditure:					
Expenditure on charitable activities	8	453,476	122,565	576,041	448,605
Other		-	-	-	2,234
Total expenditure		453,476	122,565	576,041	450,839
Net income/(expenditure)		69,303	(9,260)	60,043	(98,126)
Transfers between funds		-	-	-	-
Net movement in funds		69,303	(9,260)	60,043	(98,126)
Funds at 31 December 2021		579,926	500,165	1,080,091	1,178,217
Funds at 31 December 2022		649,229	490,905	1,140,134	1,080,091

Deafinitions Limited
Balance Sheet
Year Ended 31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	14	1,497,726	1,547,595
Current assets			
Debtors	15	125,633	57,376
Cast at bank and in hand		20,214	15,909
Total current assets		145,847	73,285
Liabilities			
Creditors falling due within one year	16	(120,889)	(97,759)
Net Current Assets/(Liabilities)		24,958	(24,474)
Liabilities			
Amounts falling due after more than one year	17	(382,550)	(443,030)
Net Assets		1,140,134	1,080,091
The Funds of the Charity			
Unrestricted funds	18	649,229	579,926
Restricted funds	18	490,905	500,165
		1,140,134	1,080,091

For the financial year ending 31 December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared and delivered in accordance with the special provisions relating to companies subject to the small companies regime within part 15 of the Companies Act 2006.

Approved and authorised by the Board on...15/12/2023...and signed on its behalf by

.....

R Singh
Company Registration Number: 06464681

Deafinitions Limited
Cashflow Statement
Year Ended 31 December 2022

	Note	2022 £	2021 £
Cashflows from operating activities			
Cash (used in) / provided by operating activities	21	88,213	(35,982)
Interest paid		(26,026)	(21,059)
		62,187	(57,041)
Cashflows from investing activities			
Purchase of tangible fixed assets		(7,322)	(47,342)
Interest received		22	3
		(7,300)	(47,339)
Cashflows from financing activities			
Loan repayments in year		(47,400)	(54,223)
Capital repayments in year		(3,182)	(2,795)
		(50,582)	(57,018)
Changes in cash and cash equivalents in the reporting period		4,305	(161,398)
Cash and cash equivalents at the beginning of the reporting period		15,909	177,307
Cash and cash equivalents at the end of the reporting period		20,214	15,909

Deafinitions Limited
Notes to the Financial Statements
Year Ended 31 December 2022

1. Accounting Policies

The principle accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice' applicable to charities preparing their financial statements in accordance with the Charities SORP (FRS102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

The charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value as modified by the revaluation of property.

The charity is incorporated in England and Wales, details of its registered office can be found in the reference and administration section of the Trustees Report.

The functional currency of the charity is Pounds Sterling.

b) Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

c) Grants

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of meeting any performance-related conditions there is not unconditional entitlement to the income and its recognition is deferred and included in creditors as deferred income until the performance-related conditions are met. Where entitlement occurs before income is received, the income is accrued.

d) Donations

Donations are recognised on a receivable basis (where there are no performance related conditions), where it is probable that the income will be received and the amount can be measured reliably.

e) Other income

Other income including sale of goods and services, are recognised, in the period it is receivable and to the extent the charity has provided the goods or services.

f) Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Deafinitions Limited
Notes to the Financial Statements
Year Ended 31 December 2022

g) Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

- Freehold property: 1% on cost
- Fixtures and fittings: 25% on reducing balance
- Motor vehicles: 25% on reducing balance

Tangible fixed assets are measured at their original cost value or subsequent revaluation. Cost value included all costs expended in bringing the asset into its intended working condition.

Where tangible assets have been acquired with the aid of specific grants they are included in the Balance Sheet at cost and depreciated over their expected useful economic life. Depreciation on such assets is charged to restricted fund in the Statement of Financial Activities so as to reduce the fund over the useful economic life of the related asset on a basis consistent with the charity's depreciation policy.

h) Taxation

The charity is exempt from corporation tax on its charitable activities.

i) Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

j) Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the Balance Sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is shorter.

The interest element of these obligations is charged to the Statement of Financial Activities over the relevant period. The capital element of the future payments is treated as a liability.

k) Going concern

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of authorisation for issue of the financial statements. The charity is in the process of acquiring more Personal Assistant clients, has ongoing applications with grant making organisations and is almost at finishing line for a 2-year contract to hire the warehouse and one floor of office space which will bring in consistent income. The trustees have therefore concluded that no material uncertainties exist.

Deafinitions Limited
Notes to the Financial Statements
Year Ended 31 December 2022

3. Donations and Legacies

	2022 Total	2021 Total
	£	£
Donations	90,000	25,382
Grants	-	-
	<hr/> 90,000 <hr/>	<hr/> 25,382 <hr/>

4. Other Trading Activities

	2022 Total	2021 Total
	£	£
Studio income	1,750	5,679
	<hr/> 1,750 <hr/>	<hr/> 5,679 <hr/>

5. Investment Income

	2022 Total	2021 Total
	£	£
Deposit account interest	22	3
	<hr/> 22 <hr/>	<hr/> 3 <hr/>

6. Income from Charitable Activities

	2022 Total	2021 Total
	£	£
Interpreting services	266,022	206,133
Deaf personal assistants	68,772	38,894
Grants	113,305	64,122
	<hr/> 448,099 <hr/>	<hr/> 309,149 <hr/>

Grants received, included in the above, are as follows:

	2022 Total	2021 Total
	£	£
Big Lottery	113,305	64,122
	<hr/> 113,305 <hr/>	<hr/> 64,122 <hr/>

Deafinitions Limited
Notes to the Financial Statements
Year Ended 31 December 2022

7. Raising Funds

	2022 Total	2021 Total
	£	£
Security	-	-
	<hr/>	<hr/>
	-	-
	<hr/>	<hr/>

8. Charitable Activities Costs

	2022 Total	2021 Total
	£	£
Support and representation for deaf people		
Direct costs (see note 9)	362,592	297,062
Support costs (see note 10)	213,449	151,543
	<hr/>	<hr/>
	576,041	448,605
	<hr/>	<hr/>

9. Direct Costs of Charitable Activities

	2022	2021
	£	£
Trustees' remuneration	35,899	29,601
Staff costs	326,693	267,461
	<hr/>	<hr/>
	362,592	297,062
	<hr/>	<hr/>

10. Support Costs

	2022	2021
	£	£
Support and representation for deaf people		
Staff costs	5,806	2,100
Finance	26,026	18,921
Premises	91,425	22,813
Governance costs	10,320	6,940
Other	79,872	100,769
	<hr/>	<hr/>
	213,449	151,543
	<hr/>	<hr/>

Deafinitions Limited
Notes to the Financial Statements
Year Ended 31 December 2022

11. Net income / (Expenditure)

Net income is stated are charging/(crediting)	2022	2021
	£	£
Independent examination	7,640	6,940
Depreciation – owned assets	55,662	68,826
Depreciation – assets on hire purchase contracts & lease	1,529	2,039
Bank loan interest payable	7,373	18,825
	<u>72,204</u>	<u>96,630</u>

12. Trustees' Remuneration and Benefits

	2022	2021
	£	£
Trustees salaries	35,899	29,601
Trustees receiving remuneration were:		
Mr R Singh	19,396	15,481
Mr Z Zaman	16,503	14,120
	<u>35,899</u>	<u>29,601</u>

The right to employ and pay selected Trustees was found by the Charity Commission to be in the best interest of the Charity. There were no trustees expenses during the year.

13. Staff Costs

	2022	2021
	£	£
Wages and salaries	328,388	277,247
Social security costs	34,204	19,815
	<u>362,592</u>	<u>297,062</u>

The average monthly number of employees during the year was as follows:

	2022	2021
Interpreters	1	5
Support Staff	3	2
Project Staff	3	4
General Administration	3	4
	<u>10</u>	<u>15</u>

No employees received emoluments in excess of £60,000.

Deafinitions Limited
Notes to the Financial Statements
Year Ended 31 December 2022

Key Management Personnel

The key management personnel of the charity comprise the trustees and the managing director. The total amount of employee benefits received by key management personnel for their services to the charity was £51,754 (2021: £47,621).

14. Tangible Fixed Assets

	Freehold Property	Fixtures & Fittings	Motor Vehicles	Total
	£	£	£	£
Cost at 1 January 2022	1,500,000	562,920	18,182	2,081,102
Additions		7,322	-	7,322
Disposals	-	-	-	-
Cost at 31 December 2022	1,500,000	570,242	18,182	2,088,424
Depreciation at 1 January 2022	120,000	402,098	11,409	533,507
Charge for year	15,000	40,498	1,693	57,191
Depreciation at 31 December 2022	135,000	442,596	13,102	590,698
At 31 December 2022	1,365,000	127,646	5,080	1,497,726
At 31 December 2021	1,380,000	160,822	6,773	1,547,595

15. Debtors

	2022	2021
	£	£
Trade debtors	65,334	32,862
VAT	-	4,707
Prepayments and accrued income	60,299	19,807
	125,633	57,376

Deafinitions Limited
Notes to the Financial Statements
Year Ended 31 December 2022

16. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Bank loans and overdrafts	64,120	54,609
Hire purchase	3,569	3,182
Social security and other taxes	18,224	7,221
Other creditors	21,491	20,119
Accruals and deferred income	13,485	12,628
	<u>120,889</u>	<u>97,759</u>

17. Creditors: Amounts falling after more than one year

	2022	2021
	£	£
Bank loans and overdrafts	381,918	438,829
Hire purchase	632	4,201
	<u>382,550</u>	<u>443,030</u>

The bank loan is repayable over 15 years and interest is charged at 4.25%. It is secured on the property. Hire purchase creditors are secured on the assets to which they relate.

18. Funds

Unrestricted funds

	Funds brought forward	Income	Expenditure	Transfers	Fund as at 31 December 2022
	£	£	£	£	£
General Fund	579,926	522,779	(453,476)	-	649,229
	<u>579,926</u>	<u>522,779</u>	<u>(453,476)</u>	<u>-</u>	<u>649,229</u>

Restricted Funds

	Funds brought forward	Income	Expenditure	Transfers	Funds as at 31 December 2022
	£	£	£	£	£
Regional Growth Fund	499,041	-	(9,260)	-	489,781
Big Lottery	732	113,305	(113,305)	-	732
Apple	392	-	-	-	392
	<u>500,165</u>	<u>113,305</u>	<u>(122,565)</u>	<u>-</u>	<u>490,905</u>

Deafinitions Limited
Notes to the Financial Statements
Year Ended 31 December 2022

Name of Fund	Description, nature and purpose of the fund
Regional Growth Fund	Grant to fund the expansion of the charity with relation to various items such as increasing the number of employees, extra training and acquiring the premises.
Big Lottery	To provide support and interpreting to the Deaf community, mainly in Day Centre and Outreach services, Deaf Advocates and Befriending: based across South Yorkshire
Apple	Donations to purchase Apple products for staff and volunteers.

Comparative for movement in funds

Unrestricted funds

	Funds brought forward	Income	Expenditure	Transfers/gains	Fund as at 31 December 2021
	£	£	£	£	£
General Fund	688,289	288,591	(376,954)	-	579,926
	<u>688,289</u>	<u>288,591</u>	<u>(376,954)</u>	<u>-</u>	<u>597,926</u>

Restricted Funds

	Funds brought forward	Income	Expenditure	Transfers/gains	Funds as at 31 December 2021
	£	£	£	£	£
Regional Growth Fund	509,638	-	(10,597)	-	499,041
Big Lottery	-	64,122	(63,390)	-	732
Apple	290	-	102	-	392
	<u>509,928</u>	<u>64,122</u>	<u>(73,885)</u>	<u>-</u>	<u>500,165</u>

Deafinitions Limited
Notes to the Financial Statements
Year Ended 31 December 2022

19. Analysis of Funds

	Unrestricted funds	Restricted	2022 Total	2021 Total
	£	£	£	£
Fixed assets	1,006,821	490,905	1,497,726	1,547,595
Current assets	145,847	-	145,847	73,285
Current liabilities	(120,889)	-	(120,889)	(97,759)
Long term liabilities	(382,550)	-	(382,550)	(443,030)
	<u>649,229</u>	<u>490,905</u>	<u>1,140,134</u>	<u>1,080,091</u>

Comparative

	Unrestricted funds	Restricted	2021 Total	2020 Total
	£	£	£	£
Fixed Assets	1,047,430	500,165	1,547,595	1,571,118
Current assets	73,285	-	73,285	280,945
Current liabilities	(97,759)	-	(97,759)	(167,603)
Long term liabilities	(443,030)	-	(443,030)	(506,243)
	<u>579,926</u>	<u>500,165</u>	<u>1,080,091</u>	<u>1,178,217</u>

20. Related Party Transactions

The following amounts were owed to Trustees by the charity at the end of year.

	2022	2021
	£	£
Mr R Singh	13,619	13,619
Mr Z Zaman	6,500	6,500
	<u>20,119</u>	<u>20,119</u>

Deafinitions Limited
Notes to the Financial Statements
Year Ended 31 December 2022

21. Reconciliation of net income/(expenditure) to net cash flows from operating activities

	2022	2021
	£	£
Net income/(expenditure) for the reporting period	60,043	(98,126)
Adjustments for:		
Depreciation charge	57,191	70,866
Interest income	(22)	(3)
Interest paid	26,026	21,059
(Increase)/ decrease in debtors	(68,257)	46,262
Increase /(decrease) in creditors	13,232	(76,040)
Net cash provided by / (used in) operating activities	88,213	(35,982)

22. Analysis of changes in net debt

	At 1 January 2022	Cashflow	At 31 December 2022
	£	£	£
Cash at bank and in hand	15,909	4,305	20,214
Hire purchase	(7,383)	3,182	(4,201)
Loans	(493,438)	47,400	(446,038)
	(500,821)	50,582	(450,239)
	(484,912)	54,887	(430,025)