

**DEAFINITIONS LIMITED**  
**(A company limited by guarantee)**  
**UNAUDITED**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

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**DEAFINITIONS LIMITED**  
**(A company limited by guarantee)**

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**CONTENTS**

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	Page
<b>Reference and administrative details of the charity, its Trustees and advisers</b>	<b>1</b>
<b>Trustees' report</b>	<b>2 - 8</b>
<b>Independent examiner's report</b>	<b>9 - 10</b>
<b>Statement of financial activities</b>	<b>11</b>
<b>Balance sheet</b>	<b>12 - 13</b>
<b>Statement of cash flows</b>	<b>14</b>
<b>Notes to the financial statements</b>	<b>15 - 29</b>

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**DEAFINITIONS LIMITED****(A company limited by guarantee)**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS**  
*FOR THE YEAR ENDED 31 DECEMBER 2024*

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**Trustees** R J Herdman  
A Peacock  
D G Rhodes  
R Singh (resigned 27 August 2025)  
A J Sutcliffe  
Z I Zaman

**Company registered number** 06464681

**Charity registered number** 1144504

**Registered office** Factory 4 @ Powerpark  
Goldthorpe Industrial Estate  
Goldthorpe  
S63 9BL

**Company secretary** Z Zafar Sutcliffe

**Bankers** CAF Bank Limited  
25 Kings Hill Avenue  
Kings Hill  
West Maling  
Kent  
ME19 4JQ

**Independent examiner** Rachel Heath FCCA DChA  
BHP LLP  
Albert Works  
Sidney Street  
Sheffield  
S1 4RG

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## DEAFINITIONS LIMITED

(A company limited by guarantee)

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### TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of 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).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

#### **Objectives and activities**

##### **a. Policies and objectives**

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".

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

##### **b. 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 2024, 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.

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**DEAFINITIONS LIMITED**

**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**

*FOR THE YEAR ENDED 31 DECEMBER 2024*

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**Objectives and activities (continued)****c. 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:

- Providing volunteering and learning opportunities within our projects and work
- Providing employment advice and support in clear and culturally appropriate formats
- Supporting Deaf people to better understand their health and common health conditions - through improved medical interpreting, translation and BSL presentations and videos
- Promoting the needs of Deaf people among health services and other 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

**d. 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.

**e. 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*****a. Main achievements of the charity**

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 2024, our work targeted and benefited a variety of Deaf people within these main project areas:

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**TRUSTEES' REPORT (CONTINUED)**

*FOR THE YEAR ENDED 31 DECEMBER 2024*

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**Achievements and performance (continued)****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 499 medical appointments with our SNAP interpreters and have had amazing feedback and many return appointments. The majority of those calls were tele-health calls. Tele-health calls is 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 types of video calls). In 2024, we kept this going as it was a vital resource that our clients needed.

**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.

During the height of the Covid crisis, we also helped our clients by getting shopping and medication especially for those who don't have a support network and during times of shielding /sickness. This is something that our community appreciated and something we aim to carry on in the future after 2024.

**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 2021 Deafinitions worked with our volunteers and helped them to focus on the areas that they wanted to get a job in – and whilst in 2021 they did not move to get a job – 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.

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**DEAFINITIONS LIMITED**

**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**

*FOR THE YEAR ENDED 31 DECEMBER 2024*

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**Achievements and performance (continued)**

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.

**Financial review****a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**b. Reserves policy**

At 31 December 2024 the charity held total funds of £1,127,116 of which restricted funds amounted to £489,781. The balance of unrestricted funds was £637,335 but once unrestricted fixed assets were removed, the balance becomes a deficit of £296,346. Of this, £334,002 relates to a bank loan secured in the charity's leasehold property. This leaves an operational balance of £37,656.

The charity carefully budgets for each project and keeps costs to budget, and, as a result, excess reserves aren't easily produced. Going into 2024, reserves was hard to build up because of the Lottery grant as it a restricted funds and so as a result we focused on getting new grants and sources of income.

**c. Financial position**

The results for the year and the financial position at the year end are set out in the Statement of Financial Activities and the Balance Sheet.

**d. Principal funding sources**

As a registered charity, much of Deafinitions' income has been in grants and charitable donations. In 2024, our largest source of charitable income is our Interpreting Services with our deaf employees and for the service-users medical appointments. The Big Lottery grant was another main source of charitable income. We continue to promote our premises as space for hire to also earn more income to cover the building costs and additional services.

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**DEAFINITIONS LIMITED**

**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**

*FOR THE YEAR ENDED 31 DECEMBER 2024*

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***Structure, governance and management*****a. Constitution**

The organisation is a charitable company limited by guarantee, incorporated on the 4th of January 2008 and registered as a charity on 2nd of November 2011. The company was established under a Memorandum of Association which established the objects and powers as a not-for-profit social enterprise, which were slightly adjusted and clarified upon registering as a charitable company and is governed under its Articles of Association. In the event of the company being wound up, the members are required to contribute an amount not exceeding £10.

**b. Recruitment and Appointment of Trustees**

The charity trustees are referred to as the Board (Board of Trustees). Under the requirements of the Memorandum and Articles of Association, the members of the Board are elected by the directors and one third offer themselves for retirement and election at the annual general meeting. All members of the Board give their time voluntarily and receive no benefits from their role as Trustees. To provide training and a potential recruitment pool for trustees, Deafinitions' projects can also have Management Committees to lead specialised projects.

To ensure that Deafinitions continues to be a Deaf-led charity, the Board must maintain at least a 75% ratio of Deaf people. They bring additional skills and experience in leadership, finances, media and understanding the Deaf community.

**c. Organisational structure and decision-making policies**

Deafinitions has a Board of Trustees with a minimum of 4 members who meet every two months and are responsible for the strategic direction and policy of the charity. At present, the Board has nine members from a variety of professional and Deaf-related backgrounds and expertise relevant to the work of the charity.

The day-to-day responsibility of the services rests with the Managing Director who leads the teams within the various projects. The Managing Director is responsible for ensuring the charity delivers the services specified and that key performance indicators/project milestones and outcomes are met.

**d. Policies adopted for the induction and training of Trustees**

With recruiting new Trustees, we have found that induction has happened over a number of meetings by sharing the Articles of Deafinitions and explaining the services we provide and the works that we do. There also continues to be training and explanation about Trustee's responsibilities based on guidance from the Charity Commission.

Training sessions have been and will be conducted in British Sign Language, and led by the Trustees to cover:

1. Obligations of a Charity and its Board of Trustees
2. Operational Framework of Deafinitions, including its Articles
3. Resourcing and current financial position from latest annual accounts
4. Future plans and objectives

Further training is being offered through an e-learning programme with various modules.



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**DEAFINITIONS LIMITED**

**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**

*FOR THE YEAR ENDED 31 DECEMBER 2024*

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**Structure, governance and management (continued)****e. Pay policy for key management personnel**

Key management salaries are set by the board of trustee and are appropriately benchmarked to other similar charities in the area. Trustees receiving remuneration are excluded from the decision making of their own pay.

**f. Related party relationships**

In so far as it is complimentary to the charity's objects, the charity is guided by Charity Commission guidelines and our Articles of Association clause 7. In light of the small size of the Deaf community, and even smaller number of those with necessary experience, Deafinitions has been permitted to have two Trustees and Connected Parties who have earned money from the charity for their roles as employees (unpaid as Trustees). To ensure this is transparent and fair, and to avoid a conflict of interest, we have followed stringent policies within our Articles as approved by the Charity Commission.

**g. Risk management**

The Trustees, and Deafinitions as a whole, are averse to financial risk. Plans for expenses are made in relation to income. Risk assessments for employees and Health and Safety are done and updated annually. In 2016, Deafinitions became accredited by CHAS - Contractors Health and Safety quality mark. Deafinitions is also specifically aware of providing a safe and accessible environment for the Deaf staff, volunteers and visitors that we have and ensuring they are also aware of health and safety procedures. Our procedures are periodically reviewed to ensure they continue to meet the needs of the charity.

**Plans for future periods**

Deafinitions plans to continue to work to support the interests of all deaf people across Yorkshire. In order to do this we will:

1. Continue to provide information to deaf patients/service-users and GP practices/other health providers to assist the deaf community to better utilise the health service.
2. Continue to provide, develop and expand our Safe and Sound service which provides a day centre and an outreach service.
3. To expand our Employment Advice and Peer support service to reach more deaf people struggling with unemployment.

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**DEAFINITIONS LIMITED****(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)***FOR THE YEAR ENDED 31 DECEMBER 2024*

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**Statement of Trustees' responsibilities**

The Trustees (who are also the directors of the charity 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 the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity 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 of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 charity will continue in business.

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

Approved by order of the members of the board of Trustees and signed on their behalf by:



Signer ID: JGCGN5AKHY...

**A J Sutcliffe**

Trustee

Date: 23/09/2025 GMT

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**DEAFINITIONS LIMITED**

**(A company limited by guarantee)**

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**INDEPENDENT EXAMINER'S REPORT**  
*FOR THE YEAR ENDED 31 DECEMBER 2024*

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**Independent examiner's report to the Trustees of Deafinitions Limited ('the charity')**

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2024.

**Responsibilities and basis of report**

As the Trustees of the charity (and 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 charity 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 the charity's accounts 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 charity'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 (enter body here), 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:

1. accounting records were not kept in respect of the charity 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.

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**DEAFINITIONS LIMITED**

**(A company limited by guarantee)**

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**INDEPENDENT EXAMINER'S REPORT (CONTINUED)**

*FOR THE YEAR ENDED 31 DECEMBER 2024*

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This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:



Signer ID: WKOLTHN6RI...

Rachel Heath FCCA DChA

Dated:

23/09/2025 GMT

Albert Works  
Sidney Street  
Sheffield  
S1 4RG

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**DEAFINITIONS LIMITED****(A company limited by guarantee)**

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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

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	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Income from:</b>					
Donations and legacies	4	24,019	-	24,019	55,642
Charitable activities	5	208,440	111,003	319,443	388,374
Investments	6	1,714	-	1,714	35
Other income	7	528,964	-	528,964	98,887
<b>Total income</b>		<b>763,137</b>	<b>111,003</b>	<b>874,140</b>	<b>542,938</b>
<b>Expenditure on:</b>					
Charitable activities	8	652,868	111,003	763,871	666,225
<b>Total expenditure</b>		<b>652,868</b>	<b>111,003</b>	<b>763,871</b>	<b>666,225</b>
<b>Net movement in funds</b>		<b>110,269</b>	<b>-</b>	<b>110,269</b>	<b>(123,287)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		527,066	489,781	1,016,847	1,140,134
Net movement in funds		110,269	-	110,269	(123,287)
<b>Total funds carried forward</b>		<b>637,335</b>	<b>489,781</b>	<b>1,127,116</b>	<b>1,016,847</b>

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

The notes on pages 15 to 29 form part of these financial statements.

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**DEAFINITIONS LIMITED****(A company limited by guarantee)**REGISTERED NUMBER: 06464681

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**BALANCE SHEET***AS AT 31 DECEMBER 2024*

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	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	13	<b>1,423,462</b>	1,468,232
		<hr/>	<hr/>
		<b>1,423,462</b>	1,468,232
<b>Current assets</b>			
Debtors	14	<b>53,935</b>	199,731
Cash at bank and in hand		<b>200,470</b>	13,393
		<hr/>	<hr/>
		<b>254,405</b>	213,124
<b>Current liabilities</b>			
Creditors: amounts falling due within one year	15	<b>(283,906)</b>	(330,099)
		<hr/>	<hr/>
<b>Net current liabilities</b>		<b>(29,501)</b>	(116,975)
		<hr/>	<hr/>
<b>Total assets less current liabilities</b>		<b>1,393,961</b>	1,351,257
Creditors: amounts falling due after more than one year	16	<b>(266,845)</b>	(334,410)
		<hr/>	<hr/>
<b>Total net assets</b>		<b>1,127,116</b>	1,016,847
		<hr/>	<hr/>
<b>Charity funds</b>			
Restricted funds	17	<b>489,781</b>	489,781
Unrestricted funds	17	<b>637,335</b>	527,066
		<hr/>	<hr/>
<b>Total funds</b>		<b>1,127,116</b>	1,016,847
		<hr/>	<hr/>

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**DEAFINITIONS LIMITED**

**(A company limited by guarantee)**

REGISTERED NUMBER: 06464681

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**BALANCE SHEET (CONTINUED)**

*AS AT 31 DECEMBER 2024*

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The charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Signer ID: JGCGN5AKHY...

**A J Sutcliffe**

Director/ Trustee

Date: 23/09/2025 GMT

The notes on pages 15 to 29 form part of these financial statements.

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**DEAFINITIONS LIMITED****(A company limited by guarantee)**

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**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

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	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	<b>243,647</b>	79,262
	<hr/>	<hr/>
<b>Cash flows from investing activities</b>		
Bank interest	<b>1,714</b>	35
Proceeds from the sale of tangible fixed assets	<b>4,500</b>	-
Purchase of tangible fixed assets	<b>(7,744)</b>	(24,921)
	<hr/>	<hr/>
<b>Net cash used in investing activities</b>	<b>(1,530)</b>	<b>(24,886)</b>
	<hr/>	<hr/>
<b>Cash flows from financing activities</b>		
Repayments of borrowing	<b>(54,408)</b>	(57,628)
Repayments of finance leases	<b>(632)</b>	(3,569)
	<hr/>	<hr/>
<b>Net cash used in financing activities</b>	<b>(55,040)</b>	<b>(61,197)</b>
	<hr/>	<hr/>
<b>Change in cash and cash equivalents in the year</b>	<b>187,077</b>	<b>(6,821)</b>
Cash and cash equivalents at the beginning of the year	<b>13,393</b>	20,214
	<hr/>	<hr/>
<b>Cash and cash equivalents at the end of the year</b>	<b>200,470</b>	13,393
	<hr/>	<hr/>

The notes on pages 15 to 29 form part of these financial statements



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**DEAFINITIONS LIMITED**

**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

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**1. General information**

Deafinitions Limited is a private company limited by guarantee registered in England and Wales (number 06464681) and registered as a charity in England and Wales (number 1144504). Its registered office is shown on the company information page on page 1.

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

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Deafinitions Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

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

**2.2 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 has a 2-year contract to hire the warehouse and one floor of office space which will bring in consistent income until 31 December 2026. The trustees have therefore concluded that no material uncertainties exist.

**2.3 Income**

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

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 entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

## 2. Accounting policies (continued)

### 2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

### 2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

### 2.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives .

Depreciation is provided on the following basis:

Long-term leasehold property	-	1%	straight line
Motor vehicles	-	25%	reducing balance
Fixtures and fittings	-	25%	reducing balance

### 2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### 2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024

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**2. Accounting policies (continued)**

**2.9 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**2.10 Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.11 Finance leases and hire purchase**

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over the shorter of the lease term and their useful lives. Assets acquired by hire purchase are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the charity. Obligations under such agreements are included in creditors, net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the Statement of financial activities so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

**2.12 Pensions**

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

**2.13 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

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**DEAFINITIONS LIMITED****(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

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**3. 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.

Critical accounting estimates and assumptions:

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. There are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

**4. Income from donations and legacies**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
Donations	24,019	<b>24,019</b>	55,642
	<hr/>	<hr/>	<hr/>
Total 2023	55,642	55,642	
	<hr/>	<hr/>	

**5. Income from charitable activities**

	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
Interpreting services	109,384	-	<b>109,384</b>	191,743
Deaf personal assistants	99,056	-	<b>99,056</b>	89,371
Grants	-	111,003	<b>111,003</b>	107,260
	<hr/>	<hr/>	<hr/>	<hr/>
	208,440	111,003	<b>319,443</b>	388,374
	<hr/>	<hr/>	<hr/>	<hr/>
Total 2023	281,114	107,260	388,374	
	<hr/>	<hr/>	<hr/>	

**DEAFINITIONS LIMITED**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
*FOR THE YEAR ENDED 31 DECEMBER 2024*

**6. Investment income**

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Interest received	1,714	1,714	35
Total 2023	35	35	

**7. Other incoming resources**

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Electricity Supply	141,185	141,185	98,887
Rent of warehouse	385,000	385,000	-
Profit on disposal of fixed assets	2,779	2,779	-
	528,964	528,964	98,887
Total 2023	98,887	98,887	

**8. Analysis of expenditure on charitable activities**

*Summary by fund type*

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Support and representation for deaf people	652,868	111,003	763,871	666,225
Total 2023	557,841	108,384	666,225	

**DEAFINITIONS LIMITED**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
*FOR THE YEAR ENDED 31 DECEMBER 2024*

**9. Analysis of expenditure by activities**

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £	Total funds 2023 £
Support and representation for deaf people	444,035	319,836	<b>763,871</b>	666,225
Total 2023	365,424	300,801	666,225	

**Analysis of direct costs**

	Total funds 2024 £	Total funds 2023 £
Staff costs	<b>218,035</b>	365,424
Studio and filming costs	<b>226,000</b>	-
	<b>444,035</b>	365,424

**Analysis of support costs**

	Total funds 2024 £	Total funds 2023 £
Staff costs	-	30
Finance interest	<b>42,462</b>	39,932
Premises	<b>219,547</b>	179,090
Other	<b>53,177</b>	71,796
Governance costs	<b>4,650</b>	9,953
	<b>319,836</b>	300,801

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**DEAFINITIONS LIMITED****(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

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**10. Independent examiner's remuneration**

	<b>2024</b>	2023
	<b>£</b>	£
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	<b>5,000</b>	5,250
Fees payable to the charity's independent examiner in respect of:		
All other services not included above	<b>700</b>	1,750
	<b>=====</b>	<b>=====</b>

**11. Staff costs**

	<b>2024</b>	2023
	<b>£</b>	£
Wages and salaries	<b>203,652</b>	340,372
Social security costs	<b>14,193</b>	25,082
Contribution to defined contribution pension schemes	<b>190</b>	-
	<b>=====</b>	<b>=====</b>
	<b>218,035</b>	365,454

One employee also received benefits in the form of the provision of a car which was owned by the charity, the employee purchased the car from the charity in the year at market rate.

The average number of persons employed by the charity during the year was as follows:

	<b>2024</b>	2023
	<b>No.</b>	No.
Interpreters	<b>1</b>	1
Project Staff	<b>7</b>	5
General administration	<b>2</b>	2
	<b>=====</b>	<b>=====</b>
	<b>10</b>	8

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024

11. Staff costs (continued)

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2024 No.	2023 No.
In the band £60,001 - £70,000	-	1
In the band £70,001 - £80,000	-	2

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 £75,348 (2023: £63,913).

12. Trustees' remuneration and expenses

During the year, one or more Trustees has been paid remuneration or has received other benefits from an employment with the charity. The right to employ and pay selected Trustees was found by the Charity Commission to be in the best interest of the charity. The value of Trustees' remuneration and other benefits was as follows:

		2024 £	2023 £
R Singh	Remuneration	21,846	21,687
Z I Zaman	Remuneration	17,790	17,165
A J Sutcliffe	Remuneration	18,246	17,385

During the year ended 31 December 2024, no Trustee expenses have been incurred (2023 - £NIL).



**DEAFINITIONS LIMITED**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
*FOR THE YEAR ENDED 31 DECEMBER 2024*

**13. Tangible fixed assets**

	Long-term leasehold property £	Motor vehicles £	Fixtures and fittings £	Total £
<b>Cost</b>				
At 1 January 2024	1,500,000	18,182	595,163	2,113,345
Additions	-	-	7,744	7,744
Disposals	-	(14,499)	(6,879)	(21,378)
At 31 December 2024	1,500,000	3,683	596,028	2,099,711
<b>Depreciation</b>				
At 1 January 2024	150,000	14,373	480,740	645,113
Charge for the year	15,000	92	28,822	43,914
On disposals	-	(11,058)	(1,720)	(12,778)
At 31 December 2024	165,000	3,407	507,842	676,249
<b>Net book value</b>				
At 31 December 2024	1,335,000	276	88,186	1,423,462
At 31 December 2023	1,350,000	3,809	114,423	1,468,232

**14. Debtors**

	2024 £	2023 £
<b>Due within one year</b>		
Trade debtors	28,259	183,857
Other debtors	4,913	4,913
Prepayments and accrued income	20,763	10,961
	53,935	199,731

Included in other debtors are interest free loans receivable from employees totalling £4,913 (2023: £4,913).

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**DEAFINITIONS LIMITED**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

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**15. Creditors: Amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Bank loans	<b>67,157</b>	54,000
Other taxation and social security	<b>37,868</b>	71,258
Obligations under finance lease and hire purchase contracts	-	632
Other creditors	<b>124,261</b>	147,744
Accruals and deferred income	<b>54,620</b>	56,465
	<b>283,906</b>	330,099

**16. Creditors: Amounts falling due after more than one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Bank loans	<b>266,845</b>	334,410

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**DEAFINITIONS LIMITED****(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

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**17. Statement of funds****Statement of funds - current year**

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2024 £
<b><i>Unrestricted funds</i></b>					
<b><i>Designated funds</i></b>					
Rental deposit	-	-	-	100,000	100,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b><i>General funds</i></b>					
General Fund	527,066	763,137	(652,868)	(100,000)	537,335
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b><i>Total Unrestricted funds</i></b>	<hr/> <b>527,066</b>	<hr/> <b>763,137</b>	<hr/> <b>(652,868)</b>	<hr/> <b>-</b>	<hr/> <b>637,335</b>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b><i>Restricted funds</i></b>					
Regional Growth Fund	489,781	-	-	-	489,781
Big Lottery	-	111,003	(111,003)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	<hr/> <b>489,781</b>	<hr/> <b>111,003</b>	<hr/> <b>(111,003)</b>	<hr/> <b>-</b>	<hr/> <b>489,781</b>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b><i>Total of funds</i></b>	<hr/> <b>1,016,847</b>	<hr/> <b>874,140</b>	<hr/> <b>(763,871)</b>	<hr/> <b>-</b>	<hr/> <b>1,127,116</b>

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**DEAFINITIONS LIMITED****(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

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**17. Statement of funds (continued)****Statement of funds - prior year**

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
<b><i>Unrestricted funds</i></b>				
General Fund	649,229	435,678	(557,841)	527,066
	<hr/>	<hr/>	<hr/>	<hr/>
<b><i>Restricted funds</i></b>				
Regional Growth Fund	489,781	-	-	489,781
Big Lottery	732	107,260	(107,992)	-
Apple	392	-	(392)	-
	<hr/>	<hr/>	<hr/>	<hr/>
	490,905	107,260	(108,384)	489,781
	<hr/>	<hr/>	<hr/>	<hr/>
<b><i>Total of funds</i></b>	<hr/> <b>1,140,134</b>	<hr/> <b>542,938</b>	<hr/> <b>(666,225)</b>	<hr/> <b>1,016,847</b>

**Restricted funds:**

Regional Growth Funds - 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 - Donation to purchase Apple products for staff and volunteers.

**Designated funds:**

Rental deposit - £100,000 was transferred into a designated fund in the year to reflect the amount due back to the tenant at the end of their tenancy.

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**DEAFINITIONS LIMITED****(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

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**18. Summary of funds****Summary of funds - current year**

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2024 £
Designated funds	-	-	-	100,000	100,000
General funds	527,066	763,137	(652,868)	(100,000)	537,335
Restricted funds	489,781	111,003	(111,003)	-	489,781
	<b>1,016,847</b>	<b>874,140</b>	<b>(763,871)</b>	<b>-</b>	<b>1,127,116</b>

**Summary of funds - prior year**

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
General funds	649,229	435,678	(557,841)	527,066
Restricted funds	490,905	107,260	(108,384)	489,781
	<b>1,140,134</b>	<b>542,938</b>	<b>(666,225)</b>	<b>1,016,847</b>

**19. Analysis of net assets between funds****Analysis of net assets between funds - current period**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	933,681	489,781	1,423,462
Current assets	254,405	-	254,405
Creditors due within one year	(283,906)	-	(283,906)
Creditors due in more than one year	(266,845)	-	(266,845)
<b>Total</b>	<b>637,335</b>	<b>489,781</b>	<b>1,127,116</b>

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**DEAFINITIONS LIMITED****(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

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**19. Analysis of net assets between funds (continued)****Analysis of net assets between funds - prior period**

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	978,451	489,781	1,468,232
Current assets	213,124	-	213,124
Creditors due within one year	(330,099)	-	(330,099)
Creditors due in more than one year	(334,410)	-	(334,410)
<b>Total</b>	<b>527,066</b>	<b>489,781</b>	<b>1,016,847</b>

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

	2024 £	2023 £
Net income/expenditure for the period (as per Statement of Financial Activities)	<b>110,269</b>	(123,287)
<b>Adjustments for:</b>		
Depreciation charges	<b>43,914</b>	54,415
Bank interest	<b>(1,714)</b>	(35)
Loss/(profit) on the sale of fixed assets	<b>(2,779)</b>	-
Decrease/(increase) in debtors	<b>145,796</b>	(74,098)
Increase/(decrease) in creditors	<b>(51,839)</b>	222,267
<b>Net cash provided by operating activities</b>	<b>243,647</b>	79,262

**21. Analysis of cash and cash equivalents**

	2024 £	2023 £
Cash in hand	<b>200,470</b>	13,393
<b>Total cash and cash equivalents</b>	<b>200,470</b>	13,393

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**DEAFINITIONS LIMITED****(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

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**22. Analysis of changes in net debt**

	At 1 January 2024	Cash flows	At 31 December 2024
	£	£	£
Cash at bank and in hand	13,393	187,077	200,470
Debt due within 1 year	(54,000)	(13,157)	(67,157)
Debt due after 1 year	(334,410)	67,565	(266,845)
Finance leases	(632)	632	-
	<u>(375,649)</u>	<u>242,117</u>	<u>(133,532)</u>

**23. Related party transactions**

The following amounts were owed to Trustees at the year end. These amounts are interest free and repayable on demand.

	2024 £	2023 £
Mr R Singh	-	13,619
Mr Z Zaman	6,500	6,500
	<u>6,500</u>	<u>20,119</u>

During the year, £10,000 was repaid to Mr R Singh who waived the right to repayment of the remaining balance of £3,619. The waiver has been recognised as a donation in the year.