

REGISTERED COMPANY NUMBER: 07922360 (England and Wales)
REGISTERED CHARITY NUMBER: 1151219

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
FOR
DEAFKIDZ INTERNATIONAL

Chariot House Limited
Chartered Accountants and Statutory Auditor
44 Grand Parade
Brighton
BN2 9QA

THURSDAY



A16 *ADGTB69D* #7
28/11/2024
COMPANIES HOUSE

DEAFKIDZ INTERNATIONAL

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

	Page
Report of the Trustees	1 to 10
Report of the Independent Auditors	11 to 14
Statement of Financial Activities	15
Balance Sheet	16
Cash Flow Statement	17
Notes to the Cash Flow Statement	18
Notes to the Financial Statements	19 to 29

DEAFKIDZ INTERNATIONAL (REGISTERED NUMBER: 07922360)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

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 March 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).

DEAFKIDZ INTERNATIONAL (REGISTERED NUMBER: 07922360)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's vision is a world where all deaf children and young people are able to live safely, without fear of abuse and exploitation. Deafkidz International works to respond to the safeguarding and protection needs of deaf children and young people. We are committed to delivering accessible solutions through programmes of education and advocacy, all aimed at reducing the risk that deaf children have of experiencing physical, sexual, emotional abuse and neglect. We work with children directly, their caregivers, teachers, professionals and governments to create opportunities and environments where deaf children are able to prosper and fully realise their potentials.

Deafness is the third largest disability globally with 466 million deaf people worldwide, yet it remains the least resourced. The abuse and exploitation of deaf children is endemic, with deaf children three times more likely to be abused than hearing children, but safeguarding and protection networks lack the means to support deaf survivors/victims of abuse and deaf children at risk. The charity seeks to address the vital gaps in meeting the safeguarding and protection needs of deaf children and reducing risk and vulnerability while supporting deaf children and young people to lead their fullest lives. Drawing its authority from the UN Convention on the Rights of the Child (CRC) and the UN Convention on the Rights of Persons with Disabilities (CRPD) and the Sustainable Development Goals (SDGs) which guides the international development agenda, DeafKidz International aims to promote and realise the rights of deaf children as enshrined, endorsed and promoted in international legislation.

Values

DeafKidz International is a **deaf-led** organization where deaf CYP are central to all aspects of our organization, influencing and informing our work. We are committed to the integration of deaf and hearing people, through which we 'normalise' being deaf, reduce stigma and promote **deaf inclusion**. We recognise and celebrate the **diversity** of deaf people and deaf communities and adopt and advocate a **total communication approach**, believing every deaf person has the right to choose and use their preferred mode of communication. We are **evidence-led**, guided by the lived experience of deaf people and informed by the learning and impact of our work, strategies and approaches. We consider **sustainability** right from the outset, aiming to embed our work in local structures and investing in enhancing the skills and capacities of local communities and partners.

We take a **rights-based approach**, promoting and protecting human rights, and stand for non-discrimination and equal opportunities for everyone regardless of age, disability, gender, race, religion, sexual orientation, socio-economic status or any other basis while also recognizing the barriers and inequalities faced by certain groups due to stigma, stereotypes, marginalization and power imbalances. At our core, we are an organization that treats everyone we come in contact with **decency, respect and dignity**.

Our Strategic Aims and Objectives 2023-26

Our 3-year strategy (2023/24 to 2025/26) sees us working in 8 low-resource countries - with deaf children directly, with their caregivers and with nation state governments. In these geographies, we strive to create environments where deaf children are valued and protected from harm.

Our areas of focus are:

1. Skills Development

- o Teaching deaf **children** the skills to keep themselves safe from abuse at school, home and in their wider communities.
- o Bringing vital knowledge and tools to the **caregivers** of deaf children to increase their awareness of child safeguarding. Aiming to enable them to create a safer environment for their child, and, to take an active role in championing their child (including advocacy training to enable them to challenge societal norms in their communities).
- o Training **teachers** of the deaf - providing them with the knowledge they need to educate the children in their care about safety and abuse, and instilling confidence to respond to a safeguarding disclosure.
- o Enhancing our e-Learning platforms providing safeguarding education for all **professionals** working with deaf children.
- o Creating real opportunities for caregivers of deaf children to acquire **sign language**, allowing communication and bonding with their children, including language specific to safeguarding.

DEAFKIDZ INTERNATIONAL (REGISTERED NUMBER: 07922360)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

2. Advocacy

- o **Schools** - guiding schools on safeguarding policies/pathways and strengthening the safeguarding values in schools (many being residential schools).
- o **Communities** - engaging key stakeholders in the wider communities where deaf children live. These will include faith leaders, tribal leaders, and municipal leaders (local government structures).
- o **Government** - driving the inclusion of safeguarding specific teaching to be included in the national curriculum for Deaf children, challenging the exclusion of deaf children in government social support and legal systems and working with them to remove barriers.

Deaf children everywhere deserve to live a life where their wellbeing is cherished, and their worth is seen. Together, we can build this world.

Public benefit

The trustees confirm that they have due regard to the Charity Commission's guidance on public benefit. The main activities undertaken to further the charity's purposes for the public benefit are set out in this report.

Grantmaking

In some circumstances, grants may be made to third party non-government organisations or other charities where this enables DeafKidz International to further pursue its charitable objectives.

Grants are only considered if the non-governmental organisation or other charity meets the following criteria:

- It has registered with the relevant government authorities.
- The objectives of the proposal are compatible with DeafKidz International's mission statement and objectives.
- Clear safeguarding policy in action and all requisite codes of conduct.

A formal Memorandum of Understanding / Agreement is signed with DeafKidz International.

DEAFKIDZ INTERNATIONAL (REGISTERED NUMBER: 07922360)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

STRATEGIC REPORT

Achievement and performance

Charitable activities

In 2023-24, the charity finds itself reporting yet another year of success as we move forward our agenda of protecting deaf children across the world.

1. Prevention and mitigation of abuse against deaf children, young people and vulnerable adults

In the financial year 2023-24, we have committed our Strategic focus to be aligned with the child protection programmes that we already know are working well - our work will be achieved through working with deaf children directly, with their caregivers and with nation state governments.

DEAFKIDZ GOAL! INDIA

DeafKidz Goal India is a three-year pilot project, funded by Comic Relief and implemented in partnership with Slum Soccer, delivering life skills through the platform of football coaching for deaf children and young people in Nagpur, central India. The programme duration was 2019 - 2022 but a 1 year extension was granted due to the interruption of Covid-19; the project end date was 30 September 2023. In total, the Comic Relief funding enabled DKI to impact 285 deaf CYP and 170 duty bearers, with a further 48 deaf young people receiving leadership training.

PROJECT UPDATE FOR THE PERIOD

This reporting period saw the conclusion of our work on DKG! in Nagpur. This included all project closure activities and a dissemination event in October 2023. We performed an evaluation on the overall project in July 2023, this was testament to the breadth of the impact of DKG! - some highlights of the evaluation showed significant increases in:

- Awareness of rights
- Feelings of worth
- Feelings of being respected
- Physical fitness and mental wellbeing
- Future aspirations

Our fundraising team now seek funding to scale our partnership work in India and also to bring the DKG! programme to the African continent. We have received an additional extension of funding from Comic Relief which will see a further rollout of DKG! in India. This implementation will commence start in the next reporting period.

DEAFKIDZ DEFENDERS

DK Defenders is an innovative, early intervention, digital, educational resource for deaf children aged 6-11, empowering them to stay safe from abuse and exploitation in person and online. The tools are used to teach deaf children how to recognise abuse, say no and to seek help. This programme was piloted in 2022 with 600 children in South Africa and Pakistan and showed excellent impact evidenced by our robust evaluation of the programme. The programme also includes educational modules for teachers of the deaf.

PROJECT UPDATE

We were granted funding from Safe Online for the further rollout of our DKD programme from May 2023 to April 2025. Our commitment is to deliver DKD to 1600 children, 137 teachers, 150 caregivers, in 32 Schools in South Africa, Zambia and Pakistan. We have undertaken careful project planning and begun the implementation of this work with the training of 55 teachers, we have also educated and empowered 190 deaf children with the skills to recognise abuse and seek help. We have also enhanced our curriculum materials and training resources, and we have created a curriculum for parent training, we see this as a vital addition to the DKD programme.

PROFESSIONALS TOOLKIT

This is a digital platform for professionals to access six e-learning modules which will help them become deaf aware and better able to respond to the protection needs of deaf children in their day-to-day work. The professionals' toolkit is targeted towards any professional who may encounter a deaf child, for example, teachers, child protection officers, police officers, social workers, therapists etc. There are six strong modules with rich content to equip professionals to be confident in identifying and meeting the needs of deaf children. The modules will up-skill them, increasing their knowledge/awareness of the needs of deaf children, enabling them to play vital safeguarding/protection roles in their lives.

DEAFKIDZ INTERNATIONAL (REGISTERED NUMBER: 07922360)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

PROJECT UPDATE

The eLearning platform was completed in this reporting period and went live in October 2023. We did reach out to all of our networks for encourage the use of the platform but, unfortunately, did not have a large uptake. The next reporting period will see us actively marketing this tool to promote its use.

2. Ear and Hearing Care work

BATOD PROJECT - Audiology Refreshers

DKI has been the co-ordinating partner of a BATOD (British Association of Teachers of the Deaf) initiative to update a series of audiology refresher articles - these articles have been written to give Teachers of the Deaf, students and other professionals working with deaf children, access to quick and ready content basic audiological knowledge and practices.

PROJECT UPDATE

Our DKI Consultant, Imran Mulla, has been instrumental in getting the Audiology Refreshers re-write progresses through this period. He has been working closely with BATOD and has been the driver of a working party group for each of the 6 Module topics and all essential associated activities. The resource was successfully completed and launched in September 2023.

3. Building a robust and sustainable organisation

RESTRUCTURE AND REGISTRATION AS A NON-PROFIT COMPANY IN SOUTH AFRICA

In December 2023, the Board approved a restructure of DKI which has seen the centre of gravity of the organization move to the Global South. The restructure resulted in the redundancy of one member of staff in the UK and the hiring of new positions in South Africa. Aligned with this, we have also registered DeafKidz International in South Africa - our registration date was the 9th April 2024 which marks a significant milestone for DKI. We have since hired an Office Manager, Project Co-Ordinator and Training Lead in South Africa (in KwaZulu-Natal and Gauteng). The intention of these hires was to build capacity into DKI and to strengthen the organisation so as to ensure both quality assurance and sustainability. Furthermore, to build more structured HR and Finance capabilities. The decentralisation of our operational activities to South and Southern Africa means that we gain a better understanding of the needs of our beneficiaries, it allows us to better network with stakeholders on the ground and brings about a shift in power dynamics. Our core Fundraising and Finance functions will remain in the UK.

DEAFKIDZ INTERNATIONAL (REGISTERED NUMBER: 07922360)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

STRATEGIC REPORT

Achievement and performance

Fundraising activities

Over the past few years, we have seen a shift in the international development sector. Traditional sources such as grant funding, which DKIZ is heavily reliant on, particularly for restricted income, are narrowing. Funding from UK Trusts and Foundations (for both restricted and unrestricted income) is either shrinking or being diverted to local UK giving / charities known to Trusts or for emergency appeals such as Covid pandemic / International Conflicts/Natural Disasters etc. There has been focus on the 'shift in power' from large institutional funders providing grants directly to local NGOs overseas rather than through UK registered organisations. This has made any open calls/funding rounds highly competitive.

We have in response to this looked at other streams of income such as Community / Events fundraising. Whilst Corporate and High Net worth Individuals have huge potential, being a small charity, there is a lot of groundwork to be done, and will take significant time to build new connections and relationships before we can see this income stream grow.

This year we have continued to focus on Community Fundraising as this has potential to bring in regular unrestricted income and provide much needed networking opportunities to raise DKIZ's profile and connections (in turn helping to grow corporate and major giving). In September 2023, we held our first Charity Gala ball at The Grand Hotel in Brighton, it was a successful event attended by two of our ambassadors, Rachel Shenton and Tasha Gouri. We also held many planning activities for our inaugural Golf Day at the Dyke Golf Club, this is planned to take place on the 6th June 2024, we anticipate a successful event and for further growth for this to become an annual event. We have further planned for our second Manchester United Legends Football match to take place in November 2024.

In the 2023-24 FY, following expense negotiation, we secured another 3-year core grant from The Oak Foundation with a total value of £397,631, starting on the 1 August 2024. This will enable further programmatic work and organisational strengthening.

In addition, we have worked with Brighton & Sussex Medical Schools to develop a multi-disciplinary programme that looks to explore new approaches for ear and hearing care in Zambia, Malawi and Cambodia coupled with programming that develops a digital sign language dictionary to empower deaf communities. Funded by NIHR, the scheme of works will commence in September 2024.

Financial review

Financial position

Total income for 2023- 2024 was £567,397. We have a deficit for the period on our unrestricted fund of £3,305, and a surplus on our Restricted funds of £141,897 after transfers. Our Unrestricted fund balance carried forward at year end is £189,504 and total Restricted Fund balances carried forward are £205,427.

This strong financial result for the period is reflected in a continuing strong liquidity position shown on our Balance Sheet at year end, with Cash balances held of £344,540, and cash representing 87% of our net assets.

Reserves policy

DeafKidz International has a reserves policy which aims to hold a minimum of £60,000, or 3 months running costs whichever is the greater, in unrestricted reserves. Currently, 3 months running costs would equate to approximately £70,000. We have just slightly reduced our unrestricted reserves balances over the year and at year end held approximately 8.2 months running costs in unrestricted reserves.

Due to the highly volatile and uncertain sector environment at the moment, with funding opportunities continuing to be challenging within the international funding environment, and a highly volatile international situation, etc, we have maintained our reserves to help protect us against future unforeseen shocks.

DEAFKIDZ INTERNATIONAL (REGISTERED NUMBER: 07922360)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

STRATEGIC REPORT

Principal risks and uncertainties

All significant activities undertaken are subject to a risk assessment as part of the initial programme and project design. Major risks are identified and ranked in terms of their potential impact and likelihood. Major risks, for this purpose, are those that may have a significant effect on:

- Operational performance, including risks to our personnel, volunteers and beneficiaries
- Achievement of our aims and objectives
- Meeting the expectations of our beneficiaries or supporters

The Trustees review these risks through regular Board consultation and an annual review exercise. Within this they assess whether adequate systems and procedures are in place to manage the risks identified, recognising that some areas of our work require the acceptance and management of risk if our key objectives are to be achieved. Where appropriate, risks are covered by insurance. The Trustees consider the principal risk to be:

- Lack of unrestricted funds with which to fund core costs

This risk is managed in the following way:

- Investment in fundraising for unrestricted funds

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Charity constitution

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

In the event of the company being wound up members are required to contribute an amount not exceeding £1.00. The Board of Trustees agrees that the Chief Executive and appointed staff and consultants are authorised to represent the Trust and act on its behalf on all matters of day-to-day management of programme implementation, business development, monitoring & evaluation and financial management, in line with its Delegation of Authority policy. Control over these powers is exercised by the Board of Trustees through its regular oversight of the work of the charity including through regular processes of reporting at Board meetings, agreement of the organisational strategy, budget, and appropriate consultation.

DeafKidz International has a number of Ambassadors:

- Honorary President The Lord Bruce of Bennachie KT PC
- Global Ambassador Colin Allen AM
- Global Ambassador Rachel Shenton
- Global Ambassador Kevin Walker
- Global Ambassador Raymond Antrobus
- Global Ambassador Tasha Gouri
- Global Ambassador Scott Garthwaite

DEAFKIDZ INTERNATIONAL (REGISTERED NUMBER: 07922360)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

New trustees are appointed at duly convened meetings for a period of three years. after which they are eligible for re-election for a further three years. The recruitment, selection and induction of new trustees is managed by the chair and vice chair in association with the wider board. This process looks to ensure the size of the board, its skills mix, diversity, structure and effectiveness works to support the vision and mission of DeafKidz International.

Following the appointment of new members, an induction programme is arranged which aims to give the individuals the information and tools they need to fulfil their legal obligations as well as play an effective role on the Board. The induction involves briefing documents, access to staff, visits to the UK office and where appropriate, visits to DeafKidz International field programmes. During the term of office of trustees, opportunities for on-going training are offered either through specifically arranged sessions or recommended reading lists, training courses and webinars.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07922360 (England and Wales)

Registered Charity number

1151219

Registered office

44 Grand Parade
Brighton
East Sussex
BN2 9QA

Trustees

Stephen John Crump
Christine McPherson (resigned 12/12/2023)
Aarti Joshi
Eleanor Jane Crossley
Emma Gilbert
Maria Grazia Zedda (resigned 30/6/2023)
David Michael Wise (resigned 4/11/2023)
Craig Orrock (resigned 30/6/2023)
Lyley Jones
Craig Andrew Crowley (appointed 10/7/2023)

Company Secretary

Steve Crump

Senior Statutory Auditor

Shona Wardrop C.A

Auditors

Chariot House Limited
Chartered Accountants and Statutory Auditor
44 Grand Parade
Brighton
BN2 9QA

Chief Executive

Debra Clelland

DEAFKIDZ INTERNATIONAL (REGISTERED NUMBER: 07922360)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

THANK YOU

In 2023 - 2024 we continued to build and realise the DeafKidz International mission. We continue to reach children and young people who by virtue of their deafness are at risk and vulnerable. But we couldn't have done it without the backing, commitment and generosity of everyone who has donated, fundraised or offered their support and collaboration in many ways during the year. We will continue to build this organisation, deaf led and authentic, so that no deaf child, young person or vulnerable adult has to endure the agony of abuse.

Funding partners

Comic Relief
Safe Online
Michael Hall Consultants Ltd
Oak Foundation
Peacock Charitable Trust
People for People Worldwide
Phat Pasty
St. James's Place Charitable Foundation
UNICEF
The W. L Pratt Charitable Trust
Weil, Gotshal & Manges (London) LLP
Stevens & Bolton LLP

Implementing partners and collaborators

Action Deafness, UK
Arthur Davison Children's Hospital, Ndola, Zambia
Beit Cure Hospital, Lusaka, Zambia
British Association of Teachers of the Deaf (BATOD), UK
Child Helpline International
Chilengwa Primary School, Ndola, Zambia
Children in Need Network, Zambia
Deaf Reach, Pakistan
Edward Francis Small Teaching Hospital, Banjul, The Gambia
Hope and Homes for Children, UK
Kamba Primary School, Ndola, Zambia
Kamuzu Central Hospital, Lilongwe, Malawi
Kansenshi Primary School, Ndola, Zambia
Kwa-Zulu Natal Deaf Association, South Africa
Litmus Games, UK
Malawi National Association of the Deaf (MANAD), Malawi
Manchester United Football Club Foundation
Ministry of Education, Science and Technology, Zambia
Ministry of Health, Malawi
Ministry of Health, Zambia
Ndola District Education Board, Zambia
nWise, Sweden
ProtectUsKidz, USA
Queen Elizabeth Central Hospital, Blantyre, Malawi
Slum Soccer, Nagpur, India
St. John's School for the Deaf, Serrakunda, The Gambia
Thrive, South Africa
University of Pretoria, South Africa
University Teaching Hospital, Lusaka, Zambia
WePROTECT Global Alliance
XRAI Glass
Zambia Deaf Youth and Women, Ndola, Zambia

DEAFKIDZ INTERNATIONAL (REGISTERED NUMBER: 07922360)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Deafkidz International for the purposes of company law) are responsible for preparing the Report of the Trustees 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 the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.


In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Chariot House Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 25 November 2024 and signed on the board's behalf by:


.....
Stephen John Crump - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
DEAFKIDZ INTERNATIONAL**

Opinion

We have audited the financial statements of Deafkidz International (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
DEAFKIDZ INTERNATIONAL**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
DEAFKIDZ INTERNATIONAL**

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charity and its activities, and through discussion with the trustees and management, we identified the principal risks of material misstatement both at the financial statement level and at the assertion level.

We considered these risks in the light of various factors including the level of complexity, subjectivity, uncertainty, potential management bias, fraud, materiality and any other relevant factors. We considered the extent to which these would have a material impact on the financial statements and designed our audit work accordingly.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.

- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud, and reviewed significant or unusual transactions to identify their underlying supporting rationale

- We inspected the minutes of meetings of those charged with governance, and made direct enquiries of management and the board of trustees concerning the charity's policies and procedures relating to:

- o Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;

- o Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;

- o The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.

In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates were indicative of a potential bias and tested significant transactions that were unusual or those outside the normal course of business.

We also

- discussed and reviewed the charity's business model and forward planning to assess going concern

- communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.

- reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.

- Carried out substantive testing on income and expenditure

- Re-performed reconciliations of control accounts, and recalculated items such as depreciation

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation.

This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
DEAFKIDZ INTERNATIONAL**

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Shona Wardrop

Shona Wardrop C.A (Senior Statutory Auditor)
for and on behalf of Chariot House Limited
Chartered Accountants and Statutory Auditor
44 Grand Parade
Brighton
BN2 9QA

26 November 2024
Date:

DEAFKIDZ INTERNATIONAL

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

		Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	61,165	484,702	545,867	349,462
Charitable activities	4				
Charitable activities		18,830	-	18,830	54,746
Investment income	3	2,700	-	2,700	1,882
Total		<u>82,695</u>	<u>484,702</u>	<u>567,397</u>	<u>406,090</u>
EXPENDITURE ON					
Raising funds	5	11,820	-	11,820	11,919
Charitable activities	6				
Charitable activities		74,808	342,805	417,613	550,042
Total		<u>86,628</u>	<u>342,805</u>	<u>429,433</u>	<u>561,961</u>
Net gains/(losses) on investments		<u>628</u>	<u>-</u>	<u>628</u>	<u>(4,763)</u>
NET INCOME/(EXPENDITURE)		<u>(3,305)</u>	<u>141,897</u>	<u>138,592</u>	<u>(160,634)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		192,809	63,530	256,339	416,973
TOTAL FUNDS CARRIED FORWARD		<u><u>189,504</u></u>	<u><u>205,427</u></u>	<u><u>394,931</u></u>	<u><u>256,339</u></u>

The notes form part of these financial statements

DEAFKIDZ INTERNATIONAL (REGISTERED NUMBER: 07922360)**BALANCE SHEET**
31 MARCH 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Investments	14	51,415	-	51,415	50,787
CURRENT ASSETS					
Debtors	15	10,760	-	10,760	5,330
Cash at bank and in hand		139,113	205,427	344,540	233,861
		<u>149,873</u>	<u>205,427</u>	<u>355,300</u>	<u>239,191</u>
CREDITORS					
Amounts falling due within one year	16	(11,784)	-	(11,784)	(33,639)
NET CURRENT ASSETS		<u>138,089</u>	<u>205,427</u>	<u>343,516</u>	<u>205,552</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		189,504	205,427	394,931	256,339
NET ASSETS		<u>189,504</u>	<u>205,427</u>	<u>394,931</u>	<u>256,339</u>
FUNDS	17				
Unrestricted funds				189,504	192,809
Restricted funds				205,427	63,530
TOTAL FUNDS				<u>394,931</u>	<u>256,339</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 25 November 2024 and were signed on its behalf by:

Steve Crump

Stephen John Crump - Trustee

The notes form part of these financial statements

DEAFKIDZ INTERNATIONAL

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	107,979	(149,117)
Net cash provided by/(used in) operating activities		<u>107,979</u>	<u>(149,117)</u>
Cash flows from investing activities			
Purchase of fixed asset investments		-	(3,431)
Sale of fixed asset investments		-	3,814
Interest received		969	-
Dividends received		1,731	1,882
Net cash provided by investing activities		<u>2,700</u>	<u>2,265</u>
Change in cash and cash equivalents in the reporting period		<u>110,679</u>	<u>(146,852)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>233,861</u>	<u>380,713</u>
Cash and cash equivalents at the end of the reporting period		<u><u>344,540</u></u>	<u><u>233,861</u></u>

The notes form part of these financial statements

DEAFKIDZ INTERNATIONAL**NOTES TO THE CASH FLOW STATEMENT**
FOR THE YEAR ENDED 31 MARCH 2024**1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2024 £	2023 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	138,592	(160,634)
Adjustments for:		
(Gain)/losses on investments	(628)	4,763
Interest received	(969)	-
Dividends received	(1,731)	(1,882)
(Increase)/decrease in debtors	(5,430)	22,279
Decrease in creditors	(21,855)	(13,643)
Net cash provided by/(used in) operations	<u>107,979</u>	<u>(149,117)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/23 £	Cash flow £	At 31/3/24 £
Net cash			
Cash at bank and in hand	233,861	110,679	344,540
	<u>233,861</u>	<u>110,679</u>	<u>344,540</u>
Total	<u>233,861</u>	<u>110,679</u>	<u>344,540</u>

The notes form part of these financial statements

DEAFKIDZ INTERNATIONAL

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

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

Going Concern

The company has prepared these accounts on a going concern basis as the trustees consider that there are no material uncertainties relating to going concern. The trustees have considered a minimum period of 12 months from the date of signing of the accounts.

Critical accounting judgements and key sources of estimation uncertainty

No critical accounting judgements have been made in the process of applying the accounting policies below.

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Income

Incoming resources

Income is recognised when: a) the charity has entitlement to the funds; b) any performance conditions attached to the items of income have been met; c) it is probable that the income will be received; d) the amount can be measured reliably.

Donations

Donations are accounted for as received. In the event that a donation is subject to fulfilling performance conditions before the charity is entitled to the funds, the income is deferred until either those conditions are met in full, or their fulfilment is wholly within the control of the charity and it is probable that those conditions will be fulfilled by the reporting period.

Legacy income

The charity recognises residuary legacy income at the earlier date of receipt or when the executors have determined that a payment can be made following the agreement of the estate's accounts, or on notification by the executors that payment will be made. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Grant income; Income from charitable activities

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific conditions and is recognised as earned. Grant funding included in this category provides funding to support activities and is recognised where there is entitlement, probability of receipt, and the amount can be measured with sufficient reliability.

Earned and other income

Income from investments is recognised on a receivable basis.

DEAFKIDZ INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES - continued

Income

Income from sales of publications and training courses are recognised as earned.

Income from events is only recognised in the year and period the event takes place. Until such time that the event takes place any such income is deferred to future periods.

Other incoming resources comprises one off and irregular income recognised using the same criteria for voluntary income.

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33% on cost

Equipment costing over £1,000 is capitalised as a fixed asset.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes. Accordingly the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

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.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

DEAFKIDZ INTERNATIONAL**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 MARCH 2024**1. ACCOUNTING POLICIES - continued****Financial instruments**

The charity holds financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments include debtors and creditors.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Fixed Asset Investments

Investments are stated at fair value at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluations throughout the year. All gains and losses are calculated at the difference between the market value at the balance sheet date and the opening market value (or purchase value if the date is later).

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	63,068	114,832
Grants	482,799	234,630
	<u>545,867</u>	<u>349,462</u>

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

	2024	2023
	£	£
Comic Relief	46,616	72,419
St James Place Charitable Foundation	-	2,500
Oak Foundation	131,055	138,734
End Violence against Children	80,454	-
Arts and Humanities Research Council UK	-	17,559
Global Developments Indicator	-	3,418
End Violence 2	224,674	-
	<u>482,799</u>	<u>234,630</u>

3. INVESTMENT INCOME

	2024	2023
	£	£
Dividends	1,731	1,882
Deposit account interest	969	-
	<u>2,700</u>	<u>1,882</u>

DEAFKIDZ INTERNATIONAL**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 MARCH 2024**4. INCOME FROM CHARITABLE ACTIVITIES**

		2024	2023
	Activity	£	£
Fee income	Charitable activities	18,830	54,746

5. RAISING FUNDS**Raising donations and legacies**

	2024	2023
	£	£
Fundraising events	11,820	11,919

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 7) £	Support costs (see note 8) £	Totals £
Charitable activities	239,246	41,229	137,138	417,613

7. GRANTS PAYABLE

	2024	2023
	£	£
Charitable activities	41,229	71,458

The total grants paid to institutions during the year was as follows:

	2024	2023
	£	£
Slum Soccer India	41,229	36,071
FESF Pakistan	-	6,569
Thrive South Africa	-	28,818
	41,229	71,458

DEAFKIDZ INTERNATIONAL**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 MARCH 2024**8. SUPPORT COSTS**

	Management	Governance costs	Totals
	£	£	£
Charitable activities	<u>127,499</u>	<u>9,639</u>	<u>137,138</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Auditors Remuneration	<u>7,800</u>	<u>7,200</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

	2024	2023
	£	£
Trustees' expenses	<u>251</u>	<u>696</u>

11. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	183,108	166,826
Social security costs	8,397	12,124
Other pension costs	3,035	3,954
	<u>194,540</u>	<u>182,904</u>

The amount paid to key management personnel comprising gross salaries, employers national insurance and employers pension contributions totalled £55,097 (2023: £45,434)

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

2024	2023
<u>4</u>	<u>5</u>

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

DEAFKIDZ INTERNATIONAL**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 MARCH 2024**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	105,933	243,529	349,462
Charitable activities			
Charitable activities	54,746	-	54,746
Investment income	1,882	-	1,882
Total	<u>162,561</u>	<u>243,529</u>	<u>406,090</u>
EXPENDITURE ON			
Raising funds	11,919	-	11,919
Charitable activities			
Charitable activities	53,194	496,848	550,042
Total	<u>65,113</u>	<u>496,848</u>	<u>561,961</u>
Net gains/(losses) on investments	<u>(4,763)</u>	<u>-</u>	<u>(4,763)</u>
NET INCOME/(EXPENDITURE)	92,685	(253,319)	(160,634)
RECONCILIATION OF FUNDS			
Total funds brought forward	100,124	316,849	416,973
TOTAL FUNDS CARRIED FORWARD	<u>192,809</u>	<u>63,530</u>	<u>256,339</u>

13. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2023 and 31 March 2024	<u>23,094</u>
DEPRECIATION	
At 1 April 2023 and 31 March 2024	<u>23,094</u>
NET BOOK VALUE	
At 31 March 2024	<u>-</u>
At 31 March 2023	<u>-</u>

DEAFKIDZ INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

14. FIXED ASSET INVESTMENTS

	Listed investments £	Cash and settlements pending £	Totals £
MARKET VALUE			
At 1 April 2023	48,661	2,126	50,787
Revaluations	628	-	628
	<u>49,289</u>	<u>2,126</u>	<u>51,415</u>
At 31 March 2024	49,289	2,126	51,415
NET BOOK VALUE			
At 31 March 2024	<u>49,289</u>	<u>2,126</u>	<u>51,415</u>
At 31 March 2023	<u>48,661</u>	<u>2,126</u>	<u>50,787</u>

There were no investment assets outside the UK.

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other debtors	8,834	4,903
Prepayments and accrued income	1,926	427
	<u>10,760</u>	<u>5,330</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	730	3,401
Social security and other taxes	1,576	2,937
Other creditors	-	581
Accruals and deferred income	9,478	26,720
	<u>11,784</u>	<u>33,639</u>

DEAFKIDZ INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

17. MOVEMENT IN FUNDS

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	192,809	(3,305)	189,504
Restricted funds			
Oak Foundation	8,760	22,716	31,476
St James Foundation	2,500	-	2,500
Comic Relief India	41,869	(37,474)	4,395
Zambia Consultant Audiologist	3,101	(1,857)	1,244
End Violence Safe Online digital games	-	78,966	78,966
Ukraine Appeal	5,559	-	5,559
Good Gifts	1,741	(479)	1,262
End Violence Safe Online No 2	-	80,025	80,025
	<u>63,530</u>	<u>141,897</u>	<u>205,427</u>
TOTAL FUNDS	<u>256,339</u>	<u>138,592</u>	<u>394,931</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	82,695	(86,628)	628	(3,305)
Restricted funds				
Oak Foundation	131,055	(108,339)	-	22,716
Comic Relief India	46,616	(84,090)	-	(37,474)
Zambia Consultant Audiologist	-	(1,857)	-	(1,857)
End Violence Safe Online digital games	80,454	(1,488)	-	78,966
Good Gifts	1,903	(2,382)	-	(479)
End Violence Safe Online No 2	224,674	(144,649)	-	80,025
	<u>484,702</u>	<u>(342,805)</u>	<u>-</u>	<u>141,897</u>
TOTAL FUNDS	<u>567,397</u>	<u>(429,433)</u>	<u>628</u>	<u>138,592</u>

DEAFKIDZ INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	100,124	92,685	192,809
Restricted funds			
Oak Foundation	-	8,760	8,760
St James Foundation	-	2,500	2,500
Comic Relief India	37,648	4,221	41,869
Audiology Outreach Gambia	19,050	(19,050)	-
Zambia Consultant Audiologist	8,686	(5,585)	3,101
LDS Malawi audiology services	3,968	(3,968)	-
End Violence Safe Online digital games	224,808	(224,808)	-
Global Developments Indicator Grant	22,501	(22,501)	-
Ukraine Appeal	188	5,371	5,559
Good Gifts	-	1,741	1,741
	<u>316,849</u>	<u>(253,319)</u>	<u>63,530</u>
TOTAL FUNDS	<u>416,973</u>	<u>(160,634)</u>	<u>256,339</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	162,561	(65,113)	(4,763)	92,685
Restricted funds				
Oak Foundation	138,734	(129,974)	-	8,760
St James Foundation	2,500	-	-	2,500
Comic Relief India	72,419	(68,198)	-	4,221
Audiology Outreach Gambia	-	(19,050)	-	(19,050)
Zambia Consultant Audiologist	-	(5,585)	-	(5,585)
LDS Malawi audiology services	-	(3,968)	-	(3,968)
End Violence Safe Online digital games	-	(224,808)	-	(224,808)
Arts and Humanities Research Council	17,559	(17,559)	-	-
Global Developments Indicator Grant	3,418	(25,919)	-	(22,501)
Ukraine Appeal	5,371	-	-	5,371
Good Gifts	3,528	(1,787)	-	1,741
	<u>243,529</u>	<u>(496,848)</u>	<u>-</u>	<u>(253,319)</u>
TOTAL FUNDS	<u>406,090</u>	<u>(561,961)</u>	<u>(4,763)</u>	<u>(160,634)</u>

The purpose of each restricted fund is as follows:

DEAFKIDZ INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

17. MOVEMENT IN FUNDS - continued

Oak Foundation -

Capacity and organisational development costs

Comic Relief India -

Safeguarding and protection of deaf street children

Audiology Outreach Gambia -

Audiology outreach services to remote/rural communities in the Gambia

Zambia Audiology Training -

Audiology training of one nurse/clinical officer from Zambia

Consultant Audiologist -

Audiologist support across all country programmes as needed

End Violence - development of an educational, accessible digital games platform called DeafKidz Defenders to help young deaf children stay safe from online abuse, to be piloted in South Africa and Pakistan.

Latter Day Saints Malawi - Ear and hearing care (audiology) services being established in Kamuzu Central Hospital in Lilongwe, Malawi and training of local audiology team and health surveillance assistants.

Oak 2 - core support grant to further our work on child protection resources (children's and professionals' toolkits) and to develop and strengthen the organizational capacity of the merged DeafKidz International.

Arts and Humanities Research Council - research grant fostering the integration of hearing and deaf youth in an arts-based leadership programme - called Youth Accountability and Deaf Inclusion in South Africa. Collaboration between DKI, Thrive, Hope and Homes for Children, British Simeon Trust, University of Pretoria and University of Manchester.

18. EMPLOYEE BENEFIT OBLIGATIONS

The charitable company operates a defined contribution pension scheme with contributions being made by both employer and employee. Total pension costs in the current year amounted to £3,035 (2023; £3,954). At the year end, £nil was due to the provider (2023; nil)

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

20. ULTIMATE CONTROLLING PARTY

The company is controlled by the Board of Trustees.

DEAFKIDZ INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

21. COMPANY LIMITED BY GUARANTEE

The company is Limited by Guarantee and therefore has no share capital. The liability of each member in the event of wind up is limited to £1.00.

22. RESTRICTED FUNDS

The Restricted funds have arisen from grants such as Comic Relief, End Violence Safe Online, etc less any expenditure during the period. The expenditure is restricted by the terms of the grant as set out by the grantor.