

**DEAF UNITY**

**UNAUDITED  
TRUSTEES' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

DEAF UNITY

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DEAF UNITY

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

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Trustees	Stephen Norton Paul Ntulila Alexandra Marchesi Bassim Baz Susan Kukunda (resigned 26 July 2024) Kirsty Neale (appointed 25 July 2024)
Charity registered number	1190885
Principal office	Office 75652 PO Box 6945 London W1A 6US
Accountants	Griffin Stone Moscrop & Co Chartered Accountants 21-27 Lamb's Conduit Street London WC1N 3GS
Bankers	HSBC 593 - 599 Fulham Road Fulham London SW6 5UA

## DEAF UNITY

### TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

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The trustees present their annual report together with the financial statements of Deaf Unity (the charity) for the year ended 31 December 2024. The trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the charity's constitution (adopted on 10 August 2020), the requirements of the Charities Act 2011 and the requirements of the charity's governing document and the provisions of the Statement applicable in the UK and Republic of Ireland (FRS 102) (effective from October 2019).

Reference and administrative information set out on page 1 forms part of this report.

#### Objectives and activities

##### a. Policies and objectives

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 and in particular to its supplementary public benefit guidance on advancement of religion for the public benefit.

The charity's objectives are the development of capacity and skills among deaf people, enabling them to participate more fully in society; the promotion of equality and diversity; the promotion of social inclusion among deaf and hard of hearing people; and the provision of wider support e.g. access to translators and interpreters.

Our mission is to empower deaf people and to push for and enable change at three pivotal transition points: moving on from school to further studies/work; entering the workforce; and progression in the workplace.

As a London-based organisation, we rally deaf Londoners around key barriers facing our community. Together we:

- raise awareness of the barriers that exist at points of transition
- develop new tools and resources to challenge the injustices that reduce deaf people's aspirations and limit their education and career paths
- create opportunities and networks, across communities and spaces
- campaign for the change that is needed if deaf people are to thrive within and contribute fully to society
- support deaf individuals to aspire and succeed

Our core development and campaigning work happens in London. Online BSL training and digital resources reach a wider deaf audience, nationally.

##### b. Strategies for achieving objectives

Deaf Unity's current strategy and programmes span 5 key areas of activity:

1. Working with education providers and deaf young people to ensure dreams are being nurtured and appropriate support is provided for **progression into further education and work**. We believe that leaving school should be a gateway to endless possibilities.
2. Pushing for deaf people to enjoy the same rights and opportunities as others when **entering the workforce**: we provide resources, training and support; and share best practice models.
3. Supporting **progression within the workplace**, through training and networking opportunities. We work to challenge and overcome the barriers that deaf people face.
4. Working across London's deaf community to foster a richer, connected life: **regular meet-ups and shared activities** nurture a sense of self and community, build relationships, share learning, information and ideas. This community makes an important contribution to our work, helping to highlight areas of shared concern and need and providing a sounding board for new projects.

## DEAF UNITY

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

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#### Objectives and activities (continued)

5. Promoting **deaf role models who provide inspiration** and illuminate the many paths open to deaf people, whether around education, career paths or purely embracing deafhood and thriving.

#### c. Main activities undertaken to further the Charity's purposes for the public benefit

The trustees have referred to the Charity Commission's guidance on public benefit in reviewing the charity's aims and objectives and in planning its future actions.

#### Achievements and performance

This has been an important and busy year for Deaf Unity, as we started implementing our new strategy and plan, developed in late 2023, with an ever keener focus on the barriers and points of inertia that are experienced by deaf people on their journeys through education and employment.

As ever when developing our plans and activities, we drew directly on the experiences and perspectives of deaf people themselves. In partnership with the UK Deaf Students Union, we explored directly with deaf and hard of hearing university students, through a series of in-depth focus groups and 1-to-1 discussions., the challenges that they had experienced in making the transition from school to university. They overwhelmingly felt that they were poorly informed about what to expect as deaf students, before arriving at university. Key, recurring themes included:

- The huge step between school (where support/services are provided for pupils) and university, where they are expected to arrange everything independently.
- Lack of advance information about Disabled Students Allowance (DSA), which is vital in arranging support: many students miss several weeks of early lectures because funds are not yet in place.
- Lack of support on arrival at university, with poor access provision and low staff awareness or understanding of their needs, despite universities being made aware of their deafness in advance.

All agreed that access to an information pack while still at school (at the time of considering/applying to university) and to a well-structured welcome pack on arrival at university, would have made a huge difference in easing the transition and enabling them to settle into their studies. We have now started work to develop and pilot just such resources, working closely with deaf students over the coming year to co-produce packs that will bridge the information gap between school and university. We aim to make these widely available from the start of the 2026 academic year.

Students also highlighted the heavy burden placed on them to advocate and educate right across their universities, due to lack of deaf awareness. Deaf Unity continues to address the need for greater accessibility and inclusion in university settings, through our year-round delivery of Deaf Awareness training for university staff.

In parallel we reached out to several schools with a specialist offer for deaf and hard of hearing children, to explore how they supported these pupils ahead of the transition into further studies and employment. We had hoped to find existing models of good practice, that might readily be adapted for mainstream schools for the benefit of their own deaf pupils. In fact, we encountered significant gaps and need in these specialist settings too, with very little in the way of an organised career curriculum. These schools typically served students with complex needs and lower literacy levels: the support they most wanted was in the form of e.g. careers talks/advice from deaf employees working in more accessible/less professionalised roles and help with building direct relationships with employers. This is quite different from the needs that Deaf Unity has met in the past and given the limited capacity within our small charity, we did not feel able to give immediate attention to tackling these specific gaps. The discussions have however been hugely valuable in informing our longer-term plans.

## DEAF UNITY

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

#### **Achievements and performance (continued)**

Deaf Unity's work is about finding new approaches and interventions that enable deaf people to fully realise their potential and thrive within society – creating and embedding practices that continue far beyond any individual project or experiment. Impacts can take a long while to track and document. We were delighted to learn this year that over 10 years since University College London's Discover UCL summer schools started welcoming prospective deaf students to the campus for a bespoke, residential pre-application experience (first piloted with Deaf Unity in 2012), 129 students had attended the residentials. The available data shows that of 95 students attending between 2013/14 and 2019/20, 74 students had entered higher education – with 12 of the 51 students whose degree outcomes are known achieving first class degrees.

Deaf Unity's community programmes remained vital at a time when cost of living pressures and wider financial strains continued to increase the sense of isolation and uncertainty across our community. We were delighted to be invited by Greater London Authority to produce a video about Deaf Unity's many activities happening across London, bringing deaf people together to learn, share friendships and fun, and make their voices heard. The video can be seen here: <https://www.youtube.com/watch?v=i930y7AKsKo>.

Several projects came to an end this year. We welcomed 200 people to the round-up celebrations and exhibition for our Deaf Eyes project, that brought together deaf people from different parts of London to record memories and reflections in creative ways. This was a wonderful opportunity for individuals to come together and give time and space to their individual experiences – which perhaps inevitably included feelings of being left behind by the speed of change happening in technology, society, work and life. Later in the year we celebrated the success of 11 parents of deaf children and deaf migrants and refugees, receiving their Level 1 British Sign Language certificates on completing a free course, funded by Greater London Authority.

We are enormously grateful to the new funders who have stepped up to allow vital projects such as Deaf Lives to continue, beyond their initial funding – enabling an ongoing, open and instructive dialogue around needs, interest and crisis. Deaf Lives is a vibrant, dynamic and relevant space, with topics of discussion and guest speakers all chosen by members of the group and bringing new information, insights and connectivity to this diverse community in West London.

Our monthly BSL café, attended by both deaf and hearing BSL users and learners, continues to meet at Southbank: in October we were excited to welcome a group of deaf filmmakers from Hong Kong, showcasing a film at the BFI London Film Festival: they had heard about our café and were keen to connect.

Meanwhile Healthy Deaf Minds London, a valuable forum for sharing information, experiences and awareness around mental health, health and wellbeing issues, meets regularly to hear from deaf professionals using British Sign Language and also non-deaf professionals assisted by BSL interpreters, with guests sharing not only professional knowledge but also personal lived experience. The focus of our September event for example was 'Living with Deaf Dementia': speakers and guests included: Dr Jo Atkinson, Deaf Clinical Psychologist; Katy Judd, a consultant nurse from 'Deaf with Dementia' specialising in young onset and unusual dementias; and Freda Bradshaw and Louise Able, both sharing their lived experience of caring for loved ones. These are important opportunities for deaf people to access information and ideas in their own language, BSL, and to ask questions and explore these topics: access to information is a key part of mental wellbeing. We are now planning a special Healthy Deaf Minds event in June 2025, marking the 100th meeting since the events started in 2000.

In 2024 Deaf Unity's community-based activities reached 75 regular participants – coming together to build new connectivity, share ideas and information, and give voice to the particular concerns and experiences of deaf people in London. We feel grateful for the knowledge and insights that they contribute to our work.

## DEAF UNITY

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

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#### **Achievements and performance (continued)**

The year saw strong demand for training in both BSL and Deaf Awareness: we provided training for 300 Deaf Awareness participants and 87 BSL participants, face to face and online, mainly in London but also in Glasgow and with new courses planned in Bournemouth in 2025. This activity provides vital income for Deaf Unity while also directly supporting our objectives around developing capacity and skills among deaf people and promoting their full participation in society. As part of a unique culture in its own right, BSL creates bridges with the hearing and empowers deaf people, supporting equal access to education, healthcare, and wider services. These training programmes can play an important part in building a culture of greater equity and understanding: for example, one university where we have been delivering Deaf Awareness training is now keen to introduce BSL as an integral part of their language offer, delivered by in-house teams – an exciting departure that will undoubtedly enrich the experiences of future deaf and hard of hearing students.

Training provision has not been without its challenges: in February the departure of the part-time manager previously leading on this strand of work brought substantial pressures in terms of capacity. This was moreover at a time when Deaf Unity was in the process of transferring all learner and participant records over to a new CRM system – a demanding and time-consuming process at the best of times. Our training programmes are core to our mission and financial security and the Board decided to invest in a dedicated, full-time role of Training and Operations Manager, to ensure we maintain our focus on quality and excellent customer relationships and care as activity increases. The recruitment process was, inevitably, lengthy and time-consuming: it is not easy to find candidates with the requisite professional skills combined with knowledge of/passion for the deaf community and – ideally – some BSL knowledge, and Deaf Unity offers interviews to all deaf applicants as a matter of policy. We received over 200 applications, including many of a very high standard, and a new appointment will be in post in early 2025.

We were sorry also this year to say good bye to one of our Trustees, Susan Kukunda, who has served on the Board for 2 years. We are grateful to Susan for her many contributions over what have been formative years for our charity and for advocating for the community she is a strong member of.

In summer 2024 we undertook a skills audit for the Board of Trustees. This was encouraging in reaffirming the breadth and depth of existing skills and knowledge across the group, while also enabling us to plan future training as part of a wider organisational development programme planned for 2025. We were delighted in July to welcome to the Board a new Trustee, Kirstie Neale, a deaf academic (and former BSL learner with Deaf Unity) who brings particular strengths in campaigning for disability justice. Kirstie has been a UN Delegate for the Commission on the Status of Women, working with local, national and international contacts to investigate the intersections between gender, disability and Deaf issues. She is a welcome and inspiring addition to our small team.

#### **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.

## DEAF UNITY

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

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#### **b. Reserves policy**

The Trustees have reviewed and updated the reserves policy and aim to hold £30,000 in free reserves, as activity continues to grow and the charity moves towards employing a small core team of staff on a salaried basis. This sum is intended to enable Deaf Unity to continue to operate in the short term in the event of unexpected delays in the receipt of income or unexpected expenditure.

At the close of December 2024, unrestricted funds stood at £48,686.

The Trustees have agreed to transfer £8,627 previously held in the designated fund back to the general fund: the designated fund now stands at £18,000. This fund is held to support the development of new initiatives and projects in response to needs identified among our community, until such time as we are able to raise the necessary funds for delivery.

#### **c. Financial position at year end**

The financial transactions of the charity during the year and the position at the end of the year are set out in the attached accounts. Total income for the year ended 31 December 2024 was £128,578 and expenditure was £146,333 (£128,740 and £106,514 respectively in 2023), leading to an operating deficit of £17,755 (surplus of £22,226 in 2023).

Increased expenditure in the year was the result of an increase in the costs of developing and managing educational activity (£90,306 in 2024 compared to £66,519 in 2023), in part as a consequence of the departure of the BSL coordinator early in the year: this activity (and associated set-up of a CRM system) required a substantial additional time commitment from the CEO while recruitment was under way. The new post-holder (now titled Training and Services Manager with a broader remit) is now in place, as of early 2024. Additional costs were also incurred for expert support around developing future plans and fundraising strategies around these activities. General support costs were higher than the previous year (£20,403 in 2024 compared to £7,805 in 2023), in part reflecting the fees incurred for installing and setting up the new CRM system.

The charity's 2023 figures are restated in the accounts, reflecting a move from a Receipts and Payments basis to an Accruals basis in 2024. This led to a transitional adjustment of £11,124 in the accounts. Deaf Unity ended the year with total funds of £64,512 (£82,267 in 2023), of which £15,826 was in restricted funds and £48,686 in unrestricted funds.

2024 was a very successful year in terms of fundraising and we are grateful to the many new funders who generously confirmed funding towards our work this year. They include the Garfield Weston Foundation, the City Bridge Foundation, Trust for London, Heathrow Community Trust, Barchester's Charitable Foundation and the Leathersellers Foundation. Much of this funding will be received in 2025, and we are starting this next year in a strong position and able to undertake important organisational development activity that will stand the charity in good stead as we continue to expand our activities and reach.

### **Structure, governance and management**

#### **a. Constitution**

Deaf Unity is a registered charity (number 1190885) constituted under a Charity Commission Scheme.

Deaf Unity is a Charitable Incorporated Organisation (CIO) (Company number CE023602) and its constitution stipulates that an executive committee of not less than three members will meet twice a year, with additional meetings when called. There is no maximum number of Trustees.



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

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**Structure, governance and management (continued)****b. Methods of appointment or election of Trustees**

Apart from the first charity trustees, trustees are appointed for a term of 3 years by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees have regard to the skills, knowledge and experience needed for the effective administration of the CIO. Every new trustee is provided with, on or before his or her first appointment: (a) a copy of the current version of the constitution and (b) a copy of the CIO's latest Trustees' Annual Report and statement of accounts.

Members currently number 5 and bring direct, lived experience of deafness, they are culturally diverse and representative of the ethnicities and backgrounds of the communities we serve.

**c. Financial risk management**

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

**Plans for future periods**

2025 will bring a strong focus on organisational development, systems and structures, designed to strengthen our charity's effectiveness and resilience for the long term. We plan to bring Deaf Unity's core team into a salaried structure, while continuing to draw on a small, skilled freelance team for training delivery and to manage and support individual projects. The transition will benefit from external, specialist support around organisational development/governance and evaluation, kindly funded by a development grant from Trust for London. We are grateful also to the generous core funders – notably the Garfield Weston Foundation and City Bridge Foundation – who have enabled the stability and 'headroom' needed for us to plan this move with confidence.

**DEAF UNITY****TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2024****Plans for future periods (continued)**

With this strengthened structure we will continue to develop and design new interventions, guided by the needs and experiences of our community. Priority projects for the year ahead include:

- Developing resource packs that bridge the gap between school and university for deaf students, as described previously. Fundraising is well under way and we aim to have the first packs ready for testing with students in late 2025.
- Working to create effective, accessible online versions of our BSL/deaf awareness courses, in response to increasing requests from existing learners for the option of courses that might be undertaken remotely, in their own time. This development will be linked to an update and redesign of our website to improve the user experience, navigation and engagement and to add features such as payment processing and user accounts.

All activities will continue to be driven by and tested with our deaf community, every step of the way. We will continue to support our deaf community in London through regular meetups, information sharing and consultation – with their lived experience, perspectives and needs feeding directly into our plans.

**Statement of Trustees' responsibilities**

The Trustees 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).

The law applicable to charities in England & Wales 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 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Charity Commission Scheme. 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:

*Stephen Norton*

.....  
**Stephen Norton**  
Trustee

Date: 6 May 2025

**DEAF UNITY****INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2024****Independent examiner's report to the Trustees of Deaf Unity ('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 you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

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

**Independent examiner's statement**

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


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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

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: 

Dated: 6 May 2025

Reema Mistry FCA

**Griffin Stone Moscrop & Co**  
Chartered Accountants  
21-27 Lamb's Conduit Street  
London  
WC1N 3GS

## DEAF UNITY

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	As restated Total funds 2023 £
	Note				
<b>Income from:</b>					
Donations and legacies	2	10,879	16,119	26,998	19,352
Charitable activities	3	101,580	-	101,580	109,388
<b>Total income</b>		<b>112,459</b>	<b>16,119</b>	<b>128,578</b>	<b>128,740</b>
<b>Expenditure on:</b>					
Charitable activities	4	116,188	30,145	146,333	106,514
<b>Total expenditure</b>		<b>116,188</b>	<b>30,145</b>	<b>146,333</b>	<b>106,514</b>
<b>Net (expenditure)/income</b>		<b>(3,729)</b>	<b>(14,026)</b>	<b>(17,755)</b>	<b>22,226</b>
Transfers between funds	15	539	(539)	-	-
<b>Net movement in funds</b>		<b>(3,190)</b>	<b>(14,565)</b>	<b>(17,755)</b>	<b>22,226</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward as previously stated		40,752	30,391	71,143	60,041
Prior year adjustment		11,124	-	11,124	-
Total funds brought forward as restated		51,876	30,391	82,267	60,041
Net movement in funds		(3,190)	(14,565)	(17,755)	22,226
<b>Total funds carried forward</b>		<b>48,686</b>	<b>15,826</b>	<b>64,512</b>	<b>82,267</b>

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

The notes on pages 12 to 24 form part of these financial statements.

DEAF UNITY

BALANCE SHEET  
AS AT 31 DECEMBER 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	10	81	301
		<u>81</u>	<u>301</u>
<b>Current assets</b>			
Debtors	11	26,795	13,433
Cash at bank and in hand		80,294	71,133
		<u>107,089</u>	<u>84,566</u>
Creditors: amounts falling due within one year	12	(42,658)	(2,600)
<b>Net current assets</b>		<u>64,431</u>	<u>81,966</u>
<b>Total net assets</b>		<u><u>64,512</u></u>	<u><u>82,267</u></u>
<b>Charity funds</b>			
Restricted funds	15	15,826	30,391
Unrestricted funds	15	48,686	51,876
<b>Total funds</b>		<u><u>64,512</u></u>	<u><u>82,267</u></u>

The financial statements were approved and authorised for issue by the Trustees on 06 May 2025 and signed on their behalf by:

*Stephen Norton*  
.....  
**Stephen Norton**  
Trustee

The notes on pages 12 to 24 form part of these financial statements.

**DEAF UNITY****NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024****1. Accounting policies****1.1 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 Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Deaf Unity 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.

**1.2 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.

**1.3 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. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

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

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

DEAF UNITY

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

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1. Accounting policies (continued)

1.4 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

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:

Office equipment	-	25% Straight line basis
Computer equipment	-	25% Straight line basis

1.5 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.

1.6 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.

1.7 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.

1.8 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.

DEAF UNITY

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

1. Accounting policies (continued)

1.9 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.

2. Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations	129	57	186	50
Grants	10,750	16,062	26,812	19,302
<b>Total 2024</b>	<b>10,879</b>	<b>16,119</b>	<b>26,998</b>	<b>19,352</b>
Total 2023	50	19,302	19,352	

3. Income from charitable activities

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
British Sign Language (BSL) Course fees	34,518	34,518	59,554
Training fees	967	967	1,274
Interpreting fees	62,445	62,445	47,710
Job adverts	3,650	3,650	850
<b>Total 2024</b>	<b>101,580</b>	<b>101,580</b>	<b>109,388</b>



## DEAF UNITY

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

## 4. Analysis of expenditure on charitable activities

## Summary by fund type

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Development costs (educational training and information)	70,407	19,899	<b>90,306</b>	66,519
Translation and interpretation costs	32,499	3,125	<b>35,624</b>	32,190
Support costs	13,282	7,121	<b>20,403</b>	7,805
	<u>116,188</u>	<u>30,145</u>	<u><b>146,333</b></u>	<u>106,514</u>
Total 2023	<u>81,693</u>	<u>24,821</u>	<u>106,514</u>	

## 5. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Grant funding of activities (Note 6) 2024 £	Support costs 2024 £	Total funds 2024 £	Total funds 2023 £
Development costs (educational training and information)	90,306	-	-	<b>90,306</b>	66,519
Translation and interpretation costs	35,624	-	-	<b>35,624</b>	32,190
Support costs	-	4,802	15,601	<b>20,403</b>	7,805
	<u>125,930</u>	<u>4,802</u>	<u>15,601</u>	<u><b>146,333</b></u>	<u>106,514</u>
Total 2023	<u>98,709</u>	<u>-</u>	<u>7,805</u>	<u>106,514</u>	

DEAF UNITY

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

5. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Development costs 2024 £	Translation and interpretation costs 2024 £	Total funds 2024 £	Total funds 2023 £
Freelance costs	78,118	33,579	111,697	88,423
Professional fees	-	2,045	2,045	-
Exam board certification	9,285	-	9,285	7,291
Rent (hire for events)	2,903	-	2,903	2,995
	90,306	35,624	125,930	98,709
Total 2023	66,519	32,190	98,709	

## DEAF UNITY

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

## 5. Analysis of expenditure by activities (continued)

## Analysis of support costs

	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
Audit and accountancy fees	<b>5,299</b>	4,122
Bank and Paypal fees	<b>112</b>	68
Consulting	-	1,600
Entertainment and gifts	-	196
Postage, freight and courier	<b>215</b>	97
General expenses	<b>1,572</b>	34
Insurance	<b>299</b>	299
Printing and stationery	<b>61</b>	-
Computer maintenance costs	<b>5,144</b>	457
Trustees' training	<b>455</b>	125
Subscriptions and memberships	<b>1,008</b>	489
Telephone and internet	<b>20</b>	367
Travel and subsistence	<b>480</b>	89
Advertising and marketing	<b>716</b>	-
Depreciation	<b>220</b>	(138)
	<b>15,601</b>	7,805

## 6. Analysis of grants

	<b>Grants to Institutions 2024 £</b>	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
Grants	4,802	<b>4,802</b>	-

The above grant represents donated funds in Somalia to assist deaf children. The funds were originally given for Deaf Unity from the Somali community to do work in Somalia and help deaf people there. This request has now been fulfilled.

## 7. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £5,299 (2023 - £4,122).

DEAF UNITY

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

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

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

9. Related party transactions

Key management personnel are considered to be the Board of Trustees and the Chief Executive Officer. The aggregate amount paid to the Chief Executive Officer totalled £23,093 for services provided to the charity.

10. Tangible fixed assets

	Office equipment £	Computer equipment £	Total £
<b>Cost or valuation</b>			
At 1 January 2024	163	721	884
At 31 December 2024	163	721	884
<b>Depreciation</b>			
At 1 January 2024	41	542	583
Charge for the year	41	179	220
At 31 December 2024	82	721	803
<b>Net book value</b>			
At 31 December 2024	81	-	81
At 31 December 2023	122	179	301

11. Debtors

	2024 £	2023 £
<b>Due within one year</b>		
Trade debtors	26,795	13,432
Other debtors	-	1
	26,795	13,433

DEAF UNITY

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

12. Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	585	680
Accruals and deferred income	42,073	1,920
	<u>42,658</u>	<u>2,600</u>

Deferred income of £36,868 relates to fees received for courses to be held in 2025 as well as grants to be used for 2025 projects.

13. Financial instruments

	2024 £	2023 £
<b>Financial assets</b>		
Financial assets measured at fair value through income and expenditure	<u>80,294</u>	<u>71,133</u>

Financial assets measured at fair value through income and expenditure comprise cash at bank.

14. Prior year adjustments

The charity switched from cash to accruals accounting, providing a fuller and more rigorous analysis of Deaf Unity's financial circumstances. The financial impact relates to trade debtors, trade creditors, other creditors and accruals. The Statement of Financial Activities for the year ended 31 December 2024 includes a prior year adjustment of £11,124 within unrestricted funds.

## DEAF UNITY

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

## 15. Statement of funds

## Statement of funds - current year

	As restated Balance at 1 January 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2024 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Projects	16,520	-	-	(5,893)	10,627
Staffing	8,910	-	-	(2,847)	6,063
Operations	2,000	-	-	(690)	1,310
	<u>27,430</u>	<u>-</u>	<u>-</u>	<u>(9,430)</u>	<u>18,000</u>
<b>General funds</b>					
General Funds	<u>24,446</u>	<u>112,459</u>	<u>(116,188)</u>	<u>9,969</u>	<u>30,686</u>
<b>Total Unrestricted funds</b>	<u>51,876</u>	<u>112,459</u>	<u>(116,188)</u>	<u>539</u>	<u>48,686</u>
<b>Restricted funds</b>					
International Leadership Project Funding	4,800	2	(4,802)	-	-
The Deaf Futures	493	-	-	(493)	-
The Churchill Fellowship	5,800	-	(4,694)	-	1,106
London Catalyst	3,000	-	(2,000)	-	1,000
Deaf Lives	2,024	7,563	(6,412)	-	3,175
National Lottery Communities Fund	5,158	-	(5,112)	(46)	-
Healthy Deaf Minds	3,131	55	(458)	-	2,728
GLA (Building Strong Communities)	5,985	999	(6,291)	-	693
Trust for London	-	7,500	(376)	-	7,124
	<u>30,391</u>	<u>16,119</u>	<u>(30,145)</u>	<u>(539)</u>	<u>15,826</u>
<b>Total of funds</b>	<u>82,267</u>	<u>128,578</u>	<u>(146,333)</u>	<u>-</u>	<u>64,512</u>

## DEAF UNITY

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

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

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers in/out £	As restated Balance at 31 December 2023 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Projects	16,470	-	-	50	16,520
Staffing	8,910	-	-	-	8,910
Operations	2,000	-	-	-	2,000
	<u>27,380</u>	<u>-</u>	<u>-</u>	<u>50</u>	<u>27,430</u>
<b>General funds</b>					
General Funds	<u>(3,300)</u>	<u>109,438</u>	<u>(81,692)</u>	<u>-</u>	<u>24,446</u>
<b>Total Unrestricted funds</b>	<u>24,080</u>	<u>109,438</u>	<u>(81,692)</u>	<u>50</u>	<u>51,876</u>
<b>Restricted funds</b>					
International Leadership Project Funding	4,800	-	-	-	4,800
The Deaf Futures	493	-	-	-	493
The Churchill Fellowship	3,305	-	(4,200)	6,695	5,800
London Catalyst	3,000	-	-	-	3,000
Deaf Lives	14,822	6,738	(12,791)	(6,745)	2,024
National Lottery Communities Fund	9,540	-	(4,382)	-	5,158
Healthy Deaf Minds	-	3,569	(438)	-	3,131
GLA (Building Strong Communities)	-	8,995	(3,010)	-	5,985
	<u>35,960</u>	<u>19,302</u>	<u>(24,821)</u>	<u>(50)</u>	<u>30,391</u>
<b>Total of funds</b>	<u>60,040</u>	<u>128,740</u>	<u>(106,513)</u>	<u>-</u>	<u>82,267</u>

**DEAF UNITY**

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

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**16. Statement of funds (Continued)**

**Designated funds**

Trustees authorised unrestricted funds to be used to cover expenditure for the following areas:

Projects

Funds set aside to cover projects relating to consultations, online courses, dictionary.

Staffing

Funds set aside to cover various staffing roles including Administrator, project manager, CEO, writers, development officer and interpreters.

Operations

Funds set aside to cover costs of training, as required.



## DEAF UNITY

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

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#### Restricted funds

##### International Leadership Project

In 2013, the International Leadership Project Funding community in Shepherd's Bush fundraised £4,800. This was a reserved pot of money to be spent only on project(s) in Somalia for the benefit of deaf people. This request has been fulfilled in 2024 with the total fund spent on work in Somalia helping deaf people there.

##### The Deaf Futures

The Deaf Futures fund represents funding received for the purpose of creating a digital series and paying speakers and access requirements. There is no restriction attached to the remaining balance of £493 which has now been transferred to designed funds.

##### The Churchill Fellowship

The Churchill Fellowship fund represents funding received for an employability project.

##### London Catalyst

A grant from the London Catalyst for a programme of Deaf Awareness health workshops and training resources. The remaining £1,000 will be used in 2025 to support development of information packs for deaf students as approved by the restricted donor.

##### Deaf Lives

Deaf people are systematically, culturally and linguistically isolated and disenfranchised. This project seeks to create a responsive series of workshops and information sharing sessions, led by the attendees themselves from the boroughs of Hounslow and Ealing.

##### National Lottery Communities Fund (Deaf Eyes)

This enrichment project is led by an acclaimed deaf artist. He will be bringing together deaf people from across London to reflect on the experience of being deaf and express their lived-experience through artwork relating to handshapes and wireframe forms. The art work has been exhibited towards the end of 2024. This fund has been fully utilised now.

##### Healthy Deaf Minds

This fund represents the accumulation of entrance fees and donations since Healthy Deaf Minds was founded over 20 years ago. It has been donated on the understanding that the money will be used to facilitate periodic public meetings for BSL signing deaf people to learn about, and discuss, topics pertaining to well-being in its broadest sense. If, after a year from today's date, that there is insufficient interest from the deaf community, the remaining donated money can be used for whatever purposes that closely matches HDM's vision.

##### GLA (Building Strong Communities)

Funded by the Greater London Authority (GLA), this provides our high-quality sign language teaching free-of-charge to two groups of people who most need it: families of deaf children and recent immigrants to the UK. This funding has allowed 10 immigrants and 15 parents of deaf children to access free BSL Level 1 courses that will result in a recognised Signature qualification. Alongside the language learning, communities are being built that will continue to support and nurture participants for the rest of their lives.

##### Trust for London

The funding is for consultancy support (advising on governance, management, organisational structure, evaluation); staff time to fully engage with this process; and associated staff training to embed new systems and policies

DEAF UNITY

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

17. 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	81	-	81
Current assets	91,263	15,826	107,089
Creditors due within one year	(42,658)	-	(42,658)
<b>Total</b>	<b>48,686</b>	<b>15,826</b>	<b>64,512</b>

Analysis of net assets between funds - prior period

	As restated Unrestricted funds 2023 £	Restricted funds 2023 £	As restated Total funds 2023 £
Tangible fixed assets	301	-	301
Current assets	54,175	30,391	84,566
Creditors due within one year	(2,600)	-	(2,600)
<b>Total As restated</b>	<b>51,876</b>	<b>30,391</b>	<b>82,267</b>