Registered number: 06464681
Charity number: 1144504

DEAFINITIONS LIMITED

(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

Document ID: 744e0a6bcec3324a3a6ccf002ecdfcf573ff0d06ad9d8727e5f21b9de949cdcf

DEAFINITIONS LIMITED

(A company limited by guarantee)

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DEAFINITIONS LIMITED

(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2025

Trustees	R J Herdman A Peacock D G Rhodes R Singh (resigned 27 August 2025) A J Sutcliffe Z I Zaman
Company registered number	06464681
Charity registered number	1144504
Registered office	Factory 4 @ Powerpark Goldthorpe Industrial Estate Goldthorpe S63 9BL
Company secretary	Z Zafar Sutcliffe
Bankers	Barclays Bank PLC 1 Churchill Place London E14 5HP
Independent examiner	Rachel Heath FCCA DChA BHP Professional Services Limited Albert Works Sidney Street Sheffield S1 4RG

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

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

Objectives and activities

a. Policies and objectives

The charity's purposes remain to relieve Deaf people, particularly British Sign Language (BSL) users, and to advance their education and the education of the wider public through accessible information, advocacy, support and opportunities.

The aims of Deafinitions are to improve opportunities, independence and access for Deaf people by providing Deaf-led services that Educate, Explain and Empower.

During 2025, the charity undertook a strategic review of its services to ensure they continued to meet the changing needs of the Deaf community.

From 1 January 2025 until 1 May 2025, the charity focused on two principal aims:

1. Providing British Sign Language health-related resources and information.
2. Delivering Personal Assistant (PA) Support services for Deaf people.

From 2 May 2025 onwards, the charity moved away from producing health-focused BSL video resources and instead focused on wider community-based support services. This included:

- Deaf advocacy services.
- Translation and communication support.
- Personal Assistant support services.
- Community outreach activities.
- Support for Deaf people to access services and exercise their rights

As part of this transition, the service previously known as Health Deafinitions was renamed simply Deafinitions to better reflect the broader range of support now being delivered.

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

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Objectives and activities (continued)

b. Ensuring our Work Delivers our Aims

The Trustees regularly review the charity's aims, objectives and activities to ensure they continue to meet the needs of the Deaf community.

Throughout 2025, Deafinitions continued to engage directly with Deaf service users to understand changing needs and priorities. Feedback from services users highlighted increasing demand for advocacy, communication support, translation services and practical day-to-day assistance through Personal Assistant support.

As a result, the charity redirected resources towards these areas to maximise impact and improve outcomes for Deaf people.

c. The Focus of our Work

The main objectives of Deafinitions during 2025 were:

- Providing Deaf-led advocacy services.
- Supporting Deaf people to access statutory, health, social care and community services.
- Delivering translation and communication support.
- Expanding and developing Personal Assistant support services.
- Providing volunteering opportunities for Deaf people and supporters of the Deaf community.
- Increasing community outreach and engagement activities.

The strategies we used to meet these objectives included:

- One-to-one advocacy support.
- Translation of information into accessible formats.
- Supporting Deaf people with appointments, correspondence and access to services.
- Developing Personal Assistant services tailored to individual needs.
- Working alongside partner organisations and community groups.
- Providing volunteering opportunities within the charity.

d. How our Activities Deliver Public Benefit

All charitable activities are focused on improving the lives of Deaf people through improved access to information, services and opportunities.

Our services help Deaf people overcome barriers caused by communication difficulties and inaccessible services. By providing Deaf-led support, advocacy and practical assistance, we enable Deaf people to make informed decisions, access services and participate more fully in society.

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Objectives and activities (continued)

e. Who Used and Benefited from our Services?

Our charitable activities primarily benefit Deaf people who use British Sign Language, although our services are available to all Deaf individuals requiring accessible support.

Our objects enable our work to benefit Deaf people nationally, with an estimated 125,000 Deaf people who rely on British Sign Language in the United Kingdom. From our different projects and services, the funding, resources and remit may vary from local, regional or national delivery and therefore can vary in who is reached by each area of work.

Throughout 2025, the charity supported Deaf people through advocacy, translation, communication support and Personal Assistant services, helping individuals access information, services and opportunities that may otherwise be inaccessible.

By providing Deaf-led support and accessible communication, Deafinitions aims to empower Deaf people to make informed decisions, access their rights and participate more fully within their communities.

Achievements and performance

a. Main achievements of the charity

Equal access remains central to the charity's work. Deafinitions continues to provide services that are accessible, culturally appropriate and designed specifically for Deaf people. As a Deaf-led organisation, we understand the barriers many Deaf people face when accessing information and services and aim to provide support that is accessible, empowering and responsive to their needs.

During 2025, the charity successfully transitioned from a health-information-focused model to a broader community support model. This strategic change reflected the growing demand for advocacy, translation and Personal Assistant support services within the Deaf community.

As a result, Deafinitions has been able to provide more flexible, person-centred support and respond more effectively to the changing needs of Deaf people.

The charity's work during 2025 focused on the following key areas:

Deafinitions - Deaf Advocacy and Translation

Following the strategic changes introduced in May 2025, advocacy and translation became core areas of service delivery.

The charity supported Deaf individuals in understanding correspondence, accessing services, communicating with organisations and resolving issues affecting their daily lives. This included providing support with appointments, completing forms, understanding official communications and helping individuals navigate services that may otherwise be difficult to access due to communication barriers.

Advocacy support was tailored to each individual's circumstances and covered a wide range of issues including health, housing, social care, benefits, education, employment and community participation. The charity worked alongside Deaf people to ensure they understood their options, could make informed decisions and were able to access the support and services they were entitled to.

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Achievements and performance (continued)

Translation and communication support helped ensure Deaf people could access information in formats that were meaningful and accessible to them. By providing information in British Sign Language and other accessible formats where appropriate, Deafinitions helped reduce barriers to communication and promoted greater independence, confidence and inclusion within the Deaf community.

Deafinitions - Safe and Sound

In previous years, Safe and Sound operated as a Healthy Living Day Centre, providing older Deaf people with an accessible and welcoming environment in which to socialise, reduce isolation and access information on topics such as health, finances, politics and Deaf history. The project also provided accessible information through British Sign Language resources and social media content.

During the Covid-19 pandemic, the service expanded to provide practical support, including assistance with shopping and medication collection for Deaf individuals who were shielding, unwell or lacked an appropriate support network. This support was highly valued by service users and demonstrated the importance of accessible, community-based support for Deaf people.

Whilst Safe and Sound activities were not delivered during 2025, the Trustees recognise the positive impact the project had on the Deaf community and remain committed to exploring opportunities to reintroduce community-based activities and drop-in services as part of the charity's future development plans for 2026 and 2027, subject to available resources and funding.

Deafinitions - Personal Assistant Support Services

Personal Assistant support continued to be a significant area of growth throughout 2025 and remains a key part of the charity's long-term vision. The service provided practical assistance to Deaf individuals to help maintain independence, access services and participate fully within their communities.

Support was tailored to the individual needs of each client and included assistance with accessing appointments, managing correspondence, engaging with community activities, accessing local services and overcoming communication barriers that may otherwise impact their daily lives. The service aimed to promote independence, confidence and wellbeing while ensuring Deaf people could access the same opportunities as their hearing peers.

Throughout the year, the charity focused on strengthening and expanding this area of work, developing new opportunities for outreach and increasing awareness of the support available. This helped more Deaf people understand the benefits of Personal Assistant support and how it could assist them in achieving their personal goals and maintaining independence.

The Trustees view Personal Assistant support as a key area for future growth and development and intend to continue expanding the service to reach more Deaf people and provide a wider range of community-based support in the years ahead.

Employment Advice and Work experience

The charity did not operate a dedicated employment advice project during 2025.

However, employment-related advice and support continued to be provided where required through the advocacy service. Support was delivered according to the individual needs of service users and included assistance with employment-related matters where appropriate.

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Achievements and performance (continued)

This flexible approach enabled the charity to respond to the specific circumstances of each person rather than restricting support to predefined project categories.

Volunteering and Peer Support

Volunteers continued to play an important role in supporting the work of the charity.

At the end of 2025, Deafinitions had three active volunteers supporting various aspects of the organisation's work. The charity remains committed to expanding its volunteer base and welcomes additional volunteers who wish to support Deaf people and contribute to the charity's objectives.

Volunteers provide valuable insight, lived experience and practical support that strengthens the charity's services and community engagement.

Our projects and services are heavily influenced by the Deaf service-users' comments, feedback and needs. Having Deaf people involved as focus groups enables us to tailor our services for what the Deaf community needs. It is also powerful for the service-users to see that other Deaf people are leading and running the projects, as employees and volunteers.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, the Trustees continue to adopt the going concern basis in preparing the financial statements.

b. Reserves policy

At 31 December 2025 the charity held total funds of £1,120,511 (2024: £1,127,116) of which restricted funds amounted to £431,007 (2024: £489,781). The balance of unrestricted funds was £689,504 (2024: £637,335) but once unrestricted fixed assets were removed, the balance becomes a deficit of £265,835 (2024: £296,346 deficit). Of this, £304,437 (2024: £334,002) relates to a bank loan secured in the charity's leasehold property. This leaves an operational balance of £38,602 (2024: £37,656).

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

c. Financial position

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

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Structure, governance and management

a. Constitution

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

b. Recruitment and Appointment of Trustees

The charity remains committed to being a Deaf-led organisation, ensuring that Deaf people remain at the centre of decision-making, governance and service development.

During 2025, 100% of the Board of Trustees were Deaf. The Trustees believe that Deaf leadership is fundamental to understanding the needs of the Deaf community and ensuring services remain accessible, culturally appropriate and responsive to those needs.

The Board of Trustees is responsible for the strategic direction, governance and oversight of the charity. Trustees meet regularly to review performance, monitor risks and ensure the charity continues to deliver public benefit in accordance with its charitable objectives.

c. Organisational structure and decision-making policies

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

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

d. Policies adopted for the induction and training of Trustees

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

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

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

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

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Structure, governance and management (continued)

e. Pay policy for key management personnel

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

f. Related party relationships

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

g. Risk management

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

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

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

Andrew Sutcliffe
Signer ID: JGCGN5AKHY...

A J Sutcliffe
Trustee
Date: 17/09/2026 GMT

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INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

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

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the ACCA, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

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INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

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

Signed: Signer ID: WKOLTHN6RI... Dated: 17/09/2026 GMT

Rachel Heath FCCA DChA

Albert Works
Sidney Street
Sheffield
S1 4RG

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STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	4	**8,172**	**-**	**8,172**	24,019
Charitable activities	5	**111,584**	**-**	**111,584**	319,443
Investments	6	**1,193**	**-**	**1,193**	1,714
Other income	7	**326,608**	**-**	**326,608**	528,964
Total income		**447,557**	**-**	**447,557**	874,140
Expenditure on:					
Charitable activities	8	**449,264**	**4,898**	**454,162**	763,871
Total expenditure		**449,264**	**4,898**	**454,162**	763,871
Net (expenditure)/income		**(1,707)**	**(4,898)**	**(6,605)**	110,269
Transfers between funds	18	**53,876**	**(53,876)**	**-**	-
Net movement in funds		**52,169**	**(58,774)**	**(6,605)**	110,269
Reconciliation of funds:					
Total funds brought forward		**637,335**	**489,781**	**1,127,116**	1,016,847
Net movement in funds		**52,169**	**(58,774)**	**(6,605)**	110,269
Total funds carried forward		**689,504**	**431,007**	**1,120,511**	1,127,116

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

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DEAFINITIONS LIMITED

(A company limited by guarantee)
REGISTERED NUMBER: 06464681

BALANCE SHEET
AS AT 31 DECEMBER 2025

	Note		2025 £		2024 £
Fixed assets					
Tangible assets	13		**66,346**		1,423,462
Investment property	14		**1,320,000**		-
			1,386,346		1,423,462
Current assets					
Debtors	15	**44,835**		53,935	
Cash at bank and in hand		**121,975**		200,470	
		166,810		254,405	
Current liabilities					
Creditors: amounts falling due within one year	16	**(188,469)**		(283,906)	
Net current liabilities			**(21,659)**		(29,501)
Total assets less current liabilities			**1,364,687**		1,393,961
Creditors: amounts falling due after more than one year	17		**(244,176)**		(266,845)
Total net assets			**1,120,511**		1,127,116
Charity funds					
Restricted funds	18		**431,007**		489,781
Unrestricted funds	18		**689,504**		637,335
Total funds			**1,120,511**		1,127,116

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BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2025

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

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

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

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

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

Andrew Sutcliffe
Signer ID: JGCGN5AKHY...

A J Sutcliffe
Trustee
Date: 17/09/2026 GMT

The notes on pages 15 to 30 form part of these financial statements.

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1. General information

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

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

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

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

2.2 Going concern

The trustees assess whether the use of the going concern basis is appropriate, including whether there are any material uncertainties relating to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. This assessment is made in respect of a period of at least one year from the date on which the financial statements are authorised for issue.

The charity continues to develop its Personal Assistant services and is actively seeking additional clients, alongside making ongoing applications to grant-making organisations. The charity also continues to receive rental income from the hire of the warehouse and one floor of office space. The current rental arrangement operates on a rolling contract basis, with plans to replace this with a fixed five-year agreement, which is expected to provide a more secure and sustainable source of income. It is anticipated that the longer-term agreement will be in place from early 2027.

Taking these factors into account, the trustees have concluded that there are no material uncertainties that would cast significant doubt on the charity's ability to continue as a going concern.

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2. Accounting policies (continued)

2.3 Income

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

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

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

2.4 Expenditure

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

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

2.5 Interest receivable

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

2.6 Tangible fixed assets and depreciation

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

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

Depreciation is provided on the following basis:

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

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2. Accounting policies (continued)

2.7 Debtors

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

2.8 Cash at bank and in hand

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

2.9 Liabilities and provisions

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

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

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

2.10 Financial instruments

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

2.11 Pensions

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

2.12 Fund accounting

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

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

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

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3. Critical accounting estimates and areas of judgement

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

Critical accounting estimates and assumptions:

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

4. Income from donations and legacies

	Unrestricted funds 2025 £	**Total funds 2025 £**	Total funds 2024 £
Donations	8,172	**8,172**	24,019
Total 2024	24,019	24,019	

5. Income from charitable activities

	Unrestricted funds 2025 £	**Restricted funds 2025 £**	**Total funds 2025 £**	Total funds 2024 £
Interpreting services	11,760	-	**11,760**	109,384
Deaf personal assistants	99,824	-	**99,824**	99,056
Grants	-	-	**-**	111,003
	111,584	-	**111,584**	319,443
Total 2024	208,440	111,003	319,443	

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6. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Interest received	1,193	**1,193**	1,714
Total 2024	1,714	1,714	

7. Other incoming resources

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Electricity Supply	149,378	**149,378**	141,185
Rent of warehouse	177,042	**177,042**	385,000
Profit on disposal of fixed assets	-	**-**	2,779
Insurance proceeds	188	**188**	-
	326,608	**326,608**	528,964
Total 2024	528,964	528,964	

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8. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Restricted funds 2025 £	**Total 2025 £**	Total 2024 £
Support and representation for deaf people	449,264	4,898	**454,162**	763,871
Total 2024	652,868	111,003	763,871	

9. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	**Total funds 2025 £**	Total funds 2024 £
Support and representation for deaf people	129,466	324,696	**454,162**	763,871
Total 2024	444,035	319,836	763,871	

Analysis of direct costs

	Total funds 2025 £	Total funds 2024 £
Staff costs	**118,266**	218,035
Studio and filming costs	**11,200**	226,000
	129,466	444,035

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9. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2025 £	Total funds 2024 £
Finance interest	**34,798**	42,462
Premises	**236,235**	219,547
Other	**45,763**	53,177
Governance costs	**7,900**	4,650
	324,696	319,836

10. Independent examiner's remuneration

	2025 £	2024 £
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	**3,750**	5,000
Fees payable to the charity's independent examiner in respect of:		
All other services not included above	**-**	700

11. Staff costs

	2025 £	2024 £
Wages and salaries	**110,208**	203,652
Social security costs	**7,445**	14,193
Contribution to defined contribution pension schemes	**613**	190
	118,266	218,035

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

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11. Staff costs (continued)

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

	2025	2024
	No.	No.
Interpreters	**-**	1
Project Staff	**4**	7
General administration	**2**	2
	6	10

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel of the charity comprise the trustees and the managing director. The total amount of employee benefits received by key management personnel for their services to the charity was £46,412 (2024: £75,348).

12. Trustees' remuneration and expenses

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

		2025	2024
		£	£
R Singh	Remuneration	**15,069**	21,846
Z I Zaman	Remuneration	**15,476**	17,790
A J Sutcliffe	Remuneration	**15,867**	18,246

During the year ended 31 December 2025, no Trustee expenses have been incurred (2024 - £NIL).

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13. Tangible fixed assets

	Long-term leasehold property £	Motor vehicles £	Fixtures and fittings £	Total £
Cost				
At 1 January 2025	**1,500,000**	**3,683**	**596,028**	**2,099,711**
Transfers between classes	**(1,500,000)**	**-**	**-**	**(1,500,000)**
At 31 December 2025	**-**	**3,683**	**596,028**	**599,711**
Depreciation				
At 1 January 2025	**165,000**	**3,407**	**507,842**	**676,249**
Charge for the year	**15,000**	**69**	**22,047**	**37,116**
Transfers between classes	**(180,000)**	**-**	**-**	**(180,000)**
At 31 December 2025	**-**	**3,476**	**529,889**	**533,365**
Net book value				
At 31 December 2025	**-**	**207**	**66,139**	**66,346**
At 31 December 2024	1,335,000	276	88,186	1,423,462

14. Investment property

	Long-term leasehold investment property £
Valuation	
Transfers between classes	**1,320,000**
At 31 December 2025	**1,320,000**

The property has been transferred to investment property at the year end to reflect the charity's long term strategy of retaining the property and generating ongoing rental income for it. The trustees deem that the carrying value of the property is not materially different to the fair value of the property at the year end.

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15. Debtors

	2025	2024
	£	£
Due within one year		
Trade debtors	**11,871**	28,259
Other debtors	**109**	4,913
Prepayments and accrued income	**32,855**	20,763
	44,835	53,935

Included in other debtors are interest free loans receivable from employees totalling £nil (2024: £4,913). These loans were written off during the year.

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16. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Bank loans	**60,261**	67,157
Other taxation and social security	**368**	37,868
Other creditors	**92,582**	124,261
Accruals and deferred income	**35,258**	54,620
	188,469	283,906

The bank loan is secured against the property to which it relates.

17. Creditors: Amounts falling due after more than one year

	2025	2024
	£	£
Bank loans	**244,176**	266,845

The bank loan is secured against the property to which it relates.

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18. Statement of funds

Statement of funds - current year

	Balance at 1 January 2025 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2025 £
Unrestricted funds					
Designated funds					
Rental deposit	**100,000**	**-**	**-**	**(50,000)**	**50,000**
General funds					
General Fund	**537,335**	**447,557**	**(449,264)**	**103,876**	**639,504**
Total Unrestricted funds	**637,335**	**447,557**	**(449,264)**	**53,876**	**689,504**
Restricted funds					
Regional Growth Fund	**489,781**	**-**	**(4,898)**	**(53,876)**	**431,007**
Total of funds	**1,127,116**	**447,557**	**(454,162)**	**-**	**1,120,511**

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18. Statement of funds (continued)

Statement of funds - prior year

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

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18. Statement of funds (continued)

Restricted funds:

Regional Growth Funds - Grant to fund the expansion of the charity with relation to various items such as increasing the number of employees, extra training and acquiring the premises. A transfer from the fund has been made in the year to unrestricted funds to reflect the allocation of depreciation of the property that this fund was used to purchase.

Big Lottery - To provide support and interpreting to the Deaf community, mainly in Day Centre and Outreach services, Deaf Advocates and Befriending based across South Yorkshire.

Apple - Donation to purchase Apple products for staff and volunteers.

Designated funds:

Rental deposit - £100,000 was transferred into a designated fund in the year to reflect the amount due back to the tenant at the end of their tenancy. £50,000 was transferred back to general fund follwoing the return of part of the deposit.

19. Summary of funds

Summary of funds - current year

	Balance at 1 January 2025 £	**Income £**	**Expenditure £**	**Transfers in/out £**	**Balance at 31 December 2025 £**
Designated funds	**100,000**	**-**	**-**	**(50,000)**	**50,000**
General funds	**537,335**	**447,557**	**(449,264)**	**103,876**	**639,504**
Restricted funds	**489,781**	**-**	**(4,898)**	**(53,876)**	**431,007**
	1,127,116	**447,557**	**(454,162)**	**-**	**1,120,511**

Summary of funds - prior year

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

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20. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	66,346	-	**66,346**
Investment property	888,993	431,007	**1,320,000**
Current assets	166,810	-	**166,810**
Creditors due within one year	(188,469)	-	**(188,469)**
Creditors due in more than one year	(244,176)	-	**(244,176)**
Total	689,504	431,007	**1,120,511**

Analysis of net assets between funds - prior year

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

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21. Related party transactions

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

	2025	2024
	£	£
Mr Z Zaman	**-**	6,500
	-	6,500

During the year, J Zaman (Managing Director) paid expenses on behalf of the charity totalling £5,653 (2024: £nil). He also loaned the charity £14,000 (2024: £nil). These balances are outstanding at the year end and included in other creditors (2024: £nil).

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