

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

**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**  
**FOR**  
**DEAFKIDZ INTERNATIONAL**

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

**DEAFKIDZ INTERNATIONAL**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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

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**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. 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).



**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2023**

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**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The charity's vision is a world where Deaf, hard of hearing, deafened and DeafBlind children and young people can live safely and without fear of abuse and exploitation. With safeguarding at the heart of all its work, DeafKidz International aims to respond comprehensively to the protection, health, wellbeing and access to education of deaf children and young people (CYP) worldwide.

Deafness is the third largest disability globally with 466 million deaf people worldwide yet it remains the least resourced. The abuse and exploitation of deaf CYP is endemic, with deaf children three times more likely to be abused than hearing children, but safeguarding and protection networks lack the means to support deaf survivors/victims of abuse and deaf children at risk. The charity seeks to address the vital gaps in meeting the safeguarding and protection needs of deaf children and reducing risk and vulnerability while supporting deaf CYP to lead their fullest lives ensuring equal and rightful access to health, education and employment as their hearing peers. Drawing its authority from the UN Convention on the Rights of the Child (CRC) and the UN Convention on the Rights of Persons with Disabilities (CRPD) and the Sustainable Development Goals (SDGs) which guide international development agenda, DeafKidz International aims to promote and realise the rights of deaf people as enshrined, endorsed and promoted in international legislation. The reality for deaf people in low middle income countries is that they are often socially isolated, excluded from school and have limited opportunities for income and employment. Our organisational objectives and strategy aim to ensure deaf CYP are never left behind and can enjoy their rights in a fully inclusive society while able to live safely, access health and education, secure a livelihood and sustain their future.

**Values**

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

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

**Our Strategic Aims and Objectives 2020-23**

- I. Prevent and mitigate the abuse of deaf CYP.
    - a. Empower deaf CYP, their families and communities to know and prevent the abuse of deaf CYP.
    - b. Ensure governments, civil society and service providers in humanitarian, development, education and health settings are able to respond to the inclusive safeguarding and protection needs of deaf CYP. through their own systematic architectures, policies, programmes and services.
  - II. Reduce risk and vulnerability by ensuring accessibility and removing barriers to communication for deaf children, young people and adults.
    - a. Support the development and acquisition of communication skills including sign language, sign supported spoken language, community ethnic sign, aural method and DeafBlind manual for deaf CYP.
  - III. Ensure deaf CYP have equal access to health, education and economic opportunities to realise their rights and potential.
    - a. Support deaf CYP to access local, sustainable, low cost early identification and hearing health interventions led, managed and delivered by trained local partners and professionals.
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**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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b. Support design and delivery of accessible public health education and health promotion programmes and services specifically for deaf CYP.

c. Support the rightful access, inclusion and progression of deaf children through the education system.

d. Support deaf young people to access to employment opportunities enabling economic independence.

IV. Enhance deaf led representation and advocacy.

a. Through our brokerage and support, empower international, regional, national and local organisations of and for deaf people to represent and advocate the safeguarding and protection rights of the communities they serve.

V. Build a robust and sustainable organisation by strengthening organisational effectiveness, efficiency and resilience.

a. Grow the income through diversified funding streams.

b. Strengthen our monitoring, evaluation and learning (MEL) systems.

c. Ensure people capacity and structure meet the needs of the organisation.

d. Raise the visibility and profile of the organisation.

We work to achieve our vision and objectives by designing, delivering, monitoring and evaluating programmatic and bespoke interventions that empower deaf CYP to adopt safe behaviours and to reduce their risk and vulnerability to abuse. A crucial aspect of our work involves developing state-of-the-art digital content which empowers deaf CYP to stay safe and developing cutting edge digital toolkits which empower professionals to ensure the safeguarding and protection of deaf CYP and equal opportunities for access to programmes and services as their hearing peers.

**Public benefit**

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

**Grantmaking**

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

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

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

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



**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**STRATEGIC REPORT**

**Achievement and performance**

**Charitable activities**

In 2022-23, the charity finds itself reporting yet another year of success. We have built on our successes from 2021-22 implementing our strategy and raising visibility and profile of our organisation, bolstered by a small but impactful team leading on our global work.

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

In the financial year 2022-23, 750 deaf children and youth were supported through our programmes preventing and mitigating abuse by raising awareness, educating and empowering deaf CYP and their families and communities on the risks and vulnerabilities of deaf CYP to abuse and exploitation.

**DEAFKIDZ GOAL! INDIA**

DeafKidz Goal India is a three-year pilot project, funded by Comic Relief and implemented in partnership with Slum Soccer, delivering life skills through the platform of football coaching for deaf children and young people in Nagpur, central India.

**PROJECT UPDATE**

In the year 2022-23 our DeafKidz Goal project has continued to strengthen and positively impact the lives of deaf children and young people in Nagpur. During the 12 month period, 72 sessions were delivered through 4 interventional schools, reaching 73 boys and 42 girls. We have held 6 inclusive football tournaments, and leadership training was delivered to 18 deaf youth.

Some specific highlights of our programme are:

- A partnership with the All India Football Federation was established resulting in the first ever coaching training specifically meeting the needs of deaf people. The first training session was held in Mumbai on 27-30 March, for 20 participants, including both current deaf coaches and deaf youth leaders. This training is the first of its kind, a pilot, to establish whether their training, once adapted, will work for deaf participants. The aim of this is to encourage more deaf people to become certified, e-licensed coaches in the future and it furthers our vision to implement the DGG programme in the wider geography of India.
- A menstrual health management workshop was delivered to 64 deaf girls who had previously not been empowered with this vital information.
- Deaf coaches have been delivering workshops in the community, this has impacted 30 deaf children and their families, providing critical deaf awareness and basic sign language to encourage parents/carers to communicate and connect with their deaf children.
- Due to the national lack of qualified sign language interpreters our partner, Slum Soccer, decided to send one of their own staff members to attend an official sign language interpreting course for 2 years, Shivani qualified as an interpreter in November 2022. She is the only certified Indian Sign Language Interpreter in the Nagpur area of India and we see this a considerable success which will in turn pave the way for others to gain this qualification.
- DeafKidz Goal! Project won the World Football Summit Award in the Football for Good category for its innovation and inclusive model.

**DEAFKIDZ DEFENDERS**

DK Defenders is an innovative, deaf led, early intervention, digital, educational resource for deaf children aged 6-11, empowering them to stay safe from abuse and exploitation online. The tools are used to teach deaf children how to recognise abuse, say no and to seek help.

**PROJECT UPDATE**

DKD was piloted across 10 schools in Pakistan and South Africa from May to September 2022. In total, 620 deaf children (46% girls, 54% boys) received the programme across the two countries through partner organisations DeafReach (Pakistan) and Thrive (South Africa). Children were taught 7 safeguarding topics, covering both in-person and online abuse. They received a minimum of 6 hours of training each, in small groups, to maximise the learning opportunity.



**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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We conducted a thorough evaluation of the programme with data collection tools such as knowledge assessments, children's focus groups, session observations and teacher/parent surveys. Our findings validate the impact that DKD has on the safeguarding of deaf children. After completing DKD, children were seven times more likely to recognise abuse and say stop and get help from an adult. 91% of children assessed has increased their knowledge and completing the sessions. 56% of children more than doubled their assessment scores.

In November 2022, we held a dissemination conference on the experiences and learnings of the DKD pilot. This was well attended by funders, safeguarding experts and other vested stakeholders where we received excellent and heartwarming feedback.

**PROFESSIONALS TOOLKIT**

This is a digital platform for professionals to access e-learning modules which will help them become deaf aware and better able to respond to the protection needs of deaf children in their day-to-day work.

**PROJECT UPDATE**

Our 6 e-learning modules have been created - these aim to increase professional people's understanding/knowledge of deaf people, and particularly deaf children. The professionals' toolkit is targeted towards any professional who may encounter a deaf child, for example, teachers, child protection officers, police officers, social workers, therapists etc. There are 6 strong modules with rich content to equip professionals to be confident in identifying and meeting the needs of deaf children. The modules will up-skill them, increasing their knowledge/awareness of the needs of deaf children, enabling them to play vital safeguarding/protection roles in their lives. We will be piloting the use of this toolkit in the following Financial Year.

**2. Enhancing deaf led representation and advocacy**

**CHANGING THE DEAF STORY, SOUTH AFRICA**

The YADIS (Youth Accountability and Deaf Inclusion in South Africa) project involved both Deaf and hearing youth (ages 12 - 18) in an arts-based leadership programme.

**PROJECT UPDATE**

YADIS was carried out through a partnership between the University of Leeds (UK), the University of Pretoria, Hope and Homes for Children, the Bishop Simeon Trust, DeafKidz International and Thrive with funding received from the Arts and Humanities Research Council (UK).

There were 15 deaf youth from Ekurhuleni District (Gauteng, South Africa) involved in the programme, they had the opportunity to develop both their filmmaking and leadership skills together with a group of vulnerable hearing youth from the same area. The aim of the project was to foster integration between deaf and hearing children to support an outcome for all the youth to become autonomous citizens. All the youth experienced a hugely enriching life event as they learnt the significant lessons of inclusion and empathy for others who have different life experiences. The deaf and hearing youth met once a week for 7 weeks where they shared their life stories and co-produced a short film which was then showcased to a large audience.

**DISABILITY INCLUSION SCOPING EXERCISE**

DKI was appointed as consultants to undertake a scoping exercise and report for Hope and Homes for Children (UK Charity). The overall aim of the scoping exercise was to understand the extent of inclusion of children with disabilities in HHC as an organisation and its strategy, policies and programmes.

**PROJECT UPDATE**

DKI appointed specialist consultants Suart Harrison and James Avery to undertake the work which included a data gathering (literature review, online meetings to gather information, interviews, etc and field visits to Moldova and Romania ) and the final writing of the report for HHC. This project took place from May to June 2022 and served to highlight the needed points of advocacy for the better inclusion of deaf children in humanitarian responses.

**BATOD PROJECT - Audiology Refreshers**



**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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

**PROJECT UPDATE**

Our DKI Consultant, Imran Mulla, has been instrumental in getting the Audiology Refreshers re-write off the ground. He has been working closely with BATOD and has instigated and co-ordinated a separate working party group for each of the 6 Module topics and all essential associated activities. The resource is due to complete in October 2023.

**3. Building a robust and sustainable organisation**

**FUNDRAISING**

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

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

This year we have put focus on Community Fundraising as this has potential to bring in regular unrestricted income and provide much needed networking opportunities in order to raise DKI's profile and connections (in turn helping to grow corporate and major giving). On 26th March 2023 we held our first highly successful Manchester United Legends Football game at the Worthing Football club. This was an excellent fundraiser with total income generation of £26 432. We also undertook significant planning of the Charity Gala ball to be held at The Grand Hotel in Brighton in September 2023. We will seek for both of these events to become annual fundraisers as we have now tested the rollout templates.

In the 2022-23 FY, we put in much effort and have secured another 2-year grant from The Global Partnership to End Violence against Children. The amount of the grant is USD 541 232 over a two year period, starting on the 1 May 2023. This will enable the rollout of DeafKidz Defenders to a further 1 500 deaf children in South Africa, Pakistan and Zambia.

In addition, we worked with Brighton & Sussex Medical Schools to develop a multi-disciplinary programme that looks to explore new approaches for ear and hearing care in Zambia, Malawi, Pakistan and Cambodia coupled with programming that develops sign language skills and ensures the safeguarding and protection of all children that engage with the initiative. Funded by NIHR, the scheme of works will commence in early 2024.

**Financial review**

**Financial position**

Total income for 2022- 2023 was £406,090. We have a surplus for the period on our unrestricted fund of £92,685, and a deficit on our Restricted funds of £253,319, after transfers. Our Unrestricted fund balance carried forward at year end is £192,809 and total Restricted Fund balances carried forward are £63,530.

This strong financial result for the period is reflected in a continuing strong liquidity position shown on our Balance Sheet at year end, with Cash balances held of £233,861 and cash representing 91% of our net assets.



**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2023**

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**STRATEGIC REPORT**

**Financial review**

**Reserves policy**

DeafKidz International has a reserves policy which aims to hold a minimum of £60,000, or 3 months running costs whichever is the greater, in unrestricted reserves. Currently, 3 months running costs would equate to approximately £70,000. We have substantially increased our unrestricted reserves balances during the year and at year end held approximately 8.4 months running costs in unrestricted reserves.

Due to the highly volatile and uncertain sector environment at the moment, with Post Covid factors affecting the potential funding scenario within the international funding environment, volatile international situation, etc, we have prudently strengthened our reserves to help protect us against any unforeseen shocks.

**Principal risks and uncertainties**

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

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

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

- Lack of unrestricted funds with which to fund core costs

This risk is managed in the following way:

- Investment in fundraising for unrestricted funds

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

**Charity constitution**

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

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

DeafKidz International has a number of Ambassadors:

- Honorary President The Lord Bruce of Bennachie KT PC
- Global Ambassador Claudia Gordon
- Global Ambassador Colin Allen AM
- Global Ambassador Rachel Shenton
- Global Ambassador Kevin Walker
- Global Ambassador Raymond Antrobus

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Recruitment and appointment of new trustees**

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

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

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

07922360 (England and Wales)

**Registered Charity number**

1151219

**Registered office**

44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

**Trustees**

Stephen John Crump  
Christine McPherson  
Aarti Joshi  
Elizabeth Jane Avital (resigned 8/12/2022)  
Eleanor Jane Crossley  
David Greenberg (resigned 8/12/2022)  
Ruth Wilkin (resigned 8/12/2022)  
Emma Gilbert  
Maria Grazia Zedda (resigned 30/6/2023)  
David Michael Wise (appointed 8/12/2022)  
Craig Orrock (appointed 8/12/2022) (resigned 30/6/2023)  
Lyley Jones (appointed 8/12/2022)

**Company Secretary**

Steve Crump

**Senior Statutory Auditor**

Shona Wardrop C.A

**Auditors**

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

**Chief Executive**

Debra Clelland



**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**THANK YOU**

In 2022 - 2023 we continued to build and realise the DeafKidz International mission. We continue to reach children and young people who by virtue of their deafness are at risk and vulnerable. But we couldn't have done it without the backing, commitment and generosity of everyone who has donated, fundraised or offered their support and collaboration in many ways during the year. We will continue to build this organisation, deaf led and authentic, so that no deaf child, young person or vulnerable adult has to endure the agony of abuse.

**Funding partners**

Comic Relief  
Global Partnership to End Violence Against Children  
Latter-day Saints Charities  
Michael Hall Consultants Ltd  
Oak Foundation  
Peacock Charitable Trust  
People for People Worldwide  
Phat Pasty  
St. James's Place Charitable Foundation  
Stevens & Bolton LLP  
UNICEF  
The W. L Pratt Charitable Trust  
Weil, Gotshal & Manges (London) LLP

**Implementing partners and collaborators**

Action Deafness, UK  
Alitam Group Limited  
Arthur Davison Children's Hospital, Ndola, Zambia  
Beit Cure Hospital, Lusaka, Zambia  
Bishop Simeon Trust, UK  
British Association of Teachers of the Deaf (BATOD), UK  
Child Helpline International  
Chilengwa Primary School, Ndola, Zambia  
Children in Need Network, Zambia  
Coalition for Global Hearing Health  
Deaf Reach, Pakistan  
Edward Francis Small Teaching Hospital, Banjul, The Gambia  
Georgia Tech University, USA  
Healy's Solicitors  
Hope and Homes for Children, UK  
Kamba Primary School, Ndola, Zambia  
Kamuzu Central Hospital, Lilongwe, Malawi  
Kansenshi Primary School, Ndola, Zambia  
Keeping Children Safe, UK  
Kwa-Zulu Natal Deaf Association, South Africa  
Litmus Games, UK  
Malawi National Association of the Deaf (MANAD), Malawi  
Manchester United Foundation  
Ministry of Education, Science and Technology, Zambia  
Ministry of Health, Malawi  
Ministry of Health, Zambia  
Ndola District Education Board, Zambia  
nWise, Sweden  
Pinnacle Printers  
Queen Elizabeth Central Hospital, Blantyre, Malawi  
Slum Soccer, Nagpur, India  
St. John's School for the Deaf, Serrakunda, The Gambia

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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Thrive, South Africa  
UK Police Link Officer for the Deaf Programme  
University of Pretoria, South Africa  
University Teaching Hospital, Lusaka, Zambia  
WePROTECT Global Alliance  
World Childhood Foundation, USA  
World Federation of the Deaf  
World Health Organisation (Ear & Hearing Care Programme)  
Worthing Football Club Ltd  
Worthing Pavilion Bowling Club  
XRAI Glass  
Zambia Deaf Youth and Women, Ndola, Zambia

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

**AUDITORS**

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

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 12 December..... and signed on the board's behalf by:

2023



.....  
Stephen John Crump - Trustee



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

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### **Opinion**

We have audited the financial statements of Deafkidz International (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

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

### **Conclusions relating to going concern**

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

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

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

### **Other information**

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

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

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

### **Opinions on other matters prescribed by the Companies Act 2006**

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

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



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

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**Matters on which we are required to report by exception**

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

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

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

**Responsibilities of trustees**

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

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

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

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### **Our responsibilities for the audit of the financial statements**

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

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

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

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

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

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

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

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

- o Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- o Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
- o The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.

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

We also

- discussed and reviewed the charity's business model and forward planning to assess going concern
- communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- Carried out substantive testing on income and expenditure

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

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



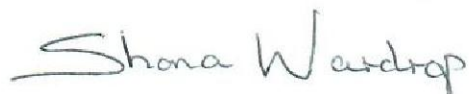
**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
DEAFKIDZ INTERNATIONAL**

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

**Use of our report**

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



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

Date: ..... 12 | 12 | 23 .....



**DEAFKIDZ INTERNATIONAL****STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	105,933	243,529	349,462	578,834
<b>Charitable activities</b>					
Charitable activities	4	54,746	-	54,746	-
Investment income	3	1,882	-	1,882	2,123
Other income		-	-	-	1,294
<b>Total</b>		<u>162,561</u>	<u>243,529</u>	<u>406,090</u>	<u>582,251</u>
<b>EXPENDITURE ON</b>					
Raising funds	5	11,919	-	11,919	-
<b>Charitable activities</b>					
Charitable activities	6	53,194	496,848	550,042	649,334
<b>Total</b>		<u>65,113</u>	<u>496,848</u>	<u>561,961</u>	<u>649,334</u>
Net gains/(losses) on investments		<u>(4,763)</u>	<u>-</u>	<u>(4,763)</u>	<u>4,905</u>
<b>NET INCOME/(EXPENDITURE)</b>		92,685	(253,319)	(160,634)	(62,178)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		100,124	316,849	416,973	479,151
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>192,809</u></u>	<u><u>63,530</u></u>	<u><u>256,339</u></u>	<u><u>416,973</u></u>

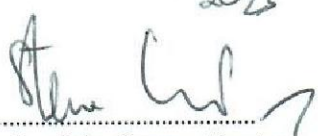
The notes form part of these financial statements

**BALANCE SHEET**  
**31 MARCH 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Investments	14	50,787	-	50,787	55,933
<b>CURRENT ASSETS</b>					
Debtors	15	5,330	-	5,330	27,609
Cash at bank and in hand		170,331	63,530	233,861	380,713
		<u>175,661</u>	<u>63,530</u>	<u>239,191</u>	<u>408,322</u>
<b>CREDITORS</b>					
Amounts falling due within one year	16	(33,639)	-	(33,639)	(47,282)
		<u>142,022</u>	<u>63,530</u>	<u>205,552</u>	<u>361,040</u>
<b>NET CURRENT ASSETS</b>					
		<u>192,809</u>	<u>63,530</u>	<u>256,339</u>	<u>416,973</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>192,809</u>	<u>63,530</u>	<u>256,339</u>	<u>416,973</u>
<b>NET ASSETS</b>					
		<u>192,809</u>	<u>63,530</u>	<u>256,339</u>	<u>416,973</u>
<b>FUNDS</b>					
	17			192,809	100,124
Unrestricted funds				63,530	316,849
Restricted funds				<u>256,339</u>	<u>416,973</u>
<b>TOTAL FUNDS</b>					

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

The financial statements were approved by the Board of Trustees and authorised for issue on 22/03/2023 and were signed on its behalf by:

  
 .....  
 Stephen John Crump - Trustee

The notes form part of these financial statements



**DEAFKIDZ INTERNATIONAL**

**CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	(149,117)	(65,649)
Net cash used in operating activities		<u>(149,117)</u>	<u>(65,649)</u>
<b>Cash flows from investing activities</b>			
Purchase of fixed asset investments		(3,431)	-
Sale of fixed asset investments		3,814	109,000
Dividends received		1,882	2,123
Net cash provided by investing activities		<u>2,265</u>	<u>111,123</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
		(146,852)	45,474
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>380,713</u>	<u>335,239</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>233,861</u></u>	<u><u>380,713</u></u>

The notes form part of these financial statements

**NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2023****1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2023 £	2022 £
<b>Net expenditure for the reporting period (as per the Statement of Financial Activities)</b>	(160,634)	(62,178)
<b>Adjustments for:</b>		
Depreciation charges	-	14,533
Losses/(gain) on investments	4,763	(4,905)
Dividends received	(1,882)	(2,123)
Decrease/(increase) in debtors	22,279	(23,623)
(Decrease)/increase in creditors	(13,643)	12,647
<b>Net cash used in operations</b>	<u>(149,117)</u>	<u>(65,649)</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1/4/22 £	Cash flow £	At 31/3/23 £
<b>Net cash</b>			
Cash at bank and in hand	380,713	(146,852)	233,861
	<u>380,713</u>	<u>(146,852)</u>	<u>233,861</u>
<b>Total</b>	<u>380,713</u>	<u>(146,852)</u>	<u>233,861</u>

The notes form part of these financial statements



**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

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

**Going Concern**

The company has prepared these accounts on a going concern basis as there are no material uncertainties relating to going concern.

**Critical accounting judgements and key sources of estimation uncertainty**

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

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

**Income**

**Incoming resources**

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

**Donations**

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

**Legacy income**

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

**Grant income; Income from charitable activities**

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

**Earned and other income**

Income from investments is recognised on a receivable basis.

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



**1. ACCOUNTING POLICIES - continued**

**Income**

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

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

**Expenditure**

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

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

**Tangible fixed assets**

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

Computer equipment - 33% on cost

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

**Taxation**

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

**Fund accounting**

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

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

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

**Foreign currencies**

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

**Pension costs and other post-retirement benefits**

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

**Financial instruments**

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



# **DEAFKIDZ INTERNATIONAL**

## **NOTES TO THE FINANCIAL STATEMENTS - continued** **FOR THE YEAR ENDED 31 MARCH 2023**

### **1. ACCOUNTING POLICIES - continued**

#### **Financial instruments**

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

#### **Fixed Asset Investments**

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

### **2. DONATIONS AND LEGACIES**

	2023	2022
	£	£
Donations	114,832	88,053
Legacies	-	29,143
Grants	234,630	461,638
	<u>349,462</u>	<u>578,834</u>

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

	2023	2022
	£	£
FCDO	-	4,515
Comic Relief	72,419	62,241
St James Place Charitable Foundation	2,500	-
Oak Foundation	138,734	15,378
End Violence against Children	-	256,094
Arts and Humanities Research Council UK	17,559	14,606
Global Developments Indicator	3,418	41,452
Jersey Overseas Aid	-	67,352
	<u>234,630</u>	<u>461,638</u>

### **3. INVESTMENT INCOME**

	2023	2022
	£	£
Dividends	<u>1,882</u>	<u>2,123</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

<b>4. INCOME FROM CHARITABLE ACTIVITIES</b>				
			2023	2022
	Activity		£	£
Fee income	Charitable activities		54,746	-
			<u>54,746</u>	<u>-</u>
<b>5. RAISING FUNDS</b>				
<b>Raising donations and legacies</b>				
			2023	2022
			£	£
Fundraising events			11,919	-
			<u>11,919</u>	<u>-</u>
<b>6. CHARITABLE ACTIVITIES COSTS</b>				
	Direct	Grant	Support	Totals
	Costs	funding of	costs (see	
	£	activities	note 8)	£
	£	(see note	£	£
	£	7)	£	£
Charitable activities	344,714	71,458	133,870	550,042
	<u>344,714</u>	<u>71,458</u>	<u>133,870</u>	<u>550,042</u>
<b>7. GRANTS PAYABLE</b>				
			2023	2022
			£	£
Charitable activities			71,458	78,067
			<u>71,458</u>	<u>78,067</u>
The total grants paid to institutions during the year was as follows:				
			2023	2022
			£	£
Slum Soccer India			36,071	31,293
FESF Pakistan			6,569	6,952
Jamaica Associated for the Deaf Laureus			-	20,722
Thrive South Africa			28,818	19,100
			<u>71,458</u>	<u>78,067</u>



**DEAFKIDZ INTERNATIONAL****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023****8. SUPPORT COSTS**

	Management £	Governance costs £	Totals £
Charitable activities	<u>124,675</u>	<u>9,195</u>	<u>133,870</u>

**9. NET INCOME/(EXPENDITURE)**

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

	2023 £	2022 £
Depreciation - owned assets	-	14,533
Auditors Remuneration	<u>7,200</u>	<u>6,300</u>

**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

	2023 £	2022 £
Trustees' expenses	<u>696</u>	<u>73</u>

**11. STAFF COSTS**

	2023 £	2022 £
Wages and salaries	166,826	204,559
Social security costs	12,124	16,396
Other pension costs	<u>3,954</u>	<u>5,310</u>
	<u>182,904</u>	<u>226,265</u>

The amount paid to key management personnel totalled £45,434 (2022: £57,199)

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

2023	2022
<u>5</u>	<u>6</u>

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

**DEAFKIDZ INTERNATIONAL****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023****12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	117,008	461,826	578,834
Investment income	2,123	-	2,123
Other income	1,294	-	1,294
<b>Total</b>	<u>120,425</u>	<u>461,826</u>	<u>582,251</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities	84,861	564,473	649,334
Net gains on investments	4,905	-	4,905
<b>NET INCOME/(EXPENDITURE)</b>	40,469	(102,647)	(62,178)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	59,655	419,496	479,151
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>100,124</u>	<u>316,849</u>	<u>416,973</u>

**13. TANGIBLE FIXED ASSETS**

	Computer equipment £
<b>COST</b>	
At 1 April 2022 and 31 March 2023	<u>23,094</u>
<b>DEPRECIATION</b>	
At 1 April 2022 and 31 March 2023	<u>23,094</u>
<b>NET BOOK VALUE</b>	
At 31 March 2023	<u>-</u>
At 31 March 2022	<u>-</u>



**DEAFKIDZ INTERNATIONAL****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023****14. FIXED ASSET INVESTMENTS**

	Listed investments £	Cash and settlements pending £	Totals £
<b>MARKET VALUE</b>			
At 1 April 2022	54,681	1,252	55,933
Additions	2,557	874	3,431
Disposals	(3,814)	-	(3,814)
Revaluations	(4,763)	-	(4,763)
	<u>48,661</u>	<u>2,126</u>	<u>50,787</u>
<b>NET BOOK VALUE</b>			
At 31 March 2023	<u>48,661</u>	<u>2,126</u>	<u>50,787</u>
At 31 March 2022	<u>54,681</u>	<u>1,252</u>	<u>55,933</u>

There were no investment assets outside the UK.

**15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Other debtors	4,903	1,832
Prepayments and accrued income	427	25,777
	<u>5,330</u>	<u>27,609</u>

**16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade creditors	3,401	-
Social security and other taxes	2,937	5,747
Other creditors	581	4,481
Owed to trustees	-	5,159
Accruals and deferred income	26,720	31,895
	<u>33,639</u>	<u>47,282</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**17. MOVEMENT IN FUNDS**

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

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

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



**DEAFKIDZ INTERNATIONAL****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023****17. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
<b>Unrestricted funds</b>			
General fund	59,655	40,469	100,124
<b>Restricted funds</b>			
Laureus/St James's Place Jamaica GBV FCDO	24,590 (4,138)	(24,590) 4,138	- -
Comic Relief India	35,872	1,776	37,648
Audiology Outreach Gambia	34,805	(15,755)	19,050
Zambia Audiology Training	9,500	(9,500)	-
Zambia Consultant Audiologist	9,036	(350)	8,686
JOA Zambia Comprehensive Audiology Services	46,559	(46,559)	-
LDS Malawi audiology services	55,104	(51,136)	3,968
End Violence SafeOnline digital games	146,581	78,227	224,808
Oak Foundation No 2	61,587	(61,587)	-
Global Developments Indicator Grant	-	22,501	22,501
Ukraine Appeal	-	188	188
	<u>419,496</u>	<u>(102,647)</u>	<u>316,849</u>
<b>TOTAL FUNDS</b>	<u>479,151</u>	<u>(62,178)</u>	<u>416,973</u>

**17. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	120,425	(84,861)	4,905	40,469
<b>Restricted funds</b>				
Laureus/St James's Place Jamaica GBV	-	(24,590)	-	(24,590)
FCDO	4,515	(377)	-	4,138
Comic Relief India	62,241	(60,465)	-	1,776
Audiology Outreach Gambia	-	(15,755)	-	(15,755)
Zambia Audiology Training	-	(9,500)	-	(9,500)
Zambia Consultant Audiologist	-	(350)	-	(350)
JOA Zambia Comprehensive Audiology Services	67,352	(113,911)	-	(46,559)
LDS Malawi audiology services	-	(51,136)	-	(51,136)
End Violence SafeOnline digital games	256,094	(177,867)	-	78,227
Oak Foundation No 2	15,378	(76,965)	-	(61,587)
Arts and Humanities Research Council	14,606	(14,606)	-	-
Global Developments Indicator Grant	41,452	(18,951)	-	22,501
Ukraine Appeal	188	-	-	188
	<u>461,826</u>	<u>(564,473)</u>	<u>-</u>	<u>(102,647)</u>
<b>TOTAL FUNDS</b>	<u>582,251</u>	<u>(649,334)</u>	<u>4,905</u>	<u>(62,178)</u>

The purpose of each restricted fund is as follows:

Oak Foundation -  
Capacity and organisational development costs

Laureus -  
Gender Based Violence (GBV) pilot in Jamaica

FCDO -  
Safeguarding and Protection of deaf children through early identification and intervention

Comic Relief India -  
Safeguarding and protection of deaf street children

Audiology Outreach Gambia -  
Audiology outreach services to remote/rural communities in the Gambia

Zambia Audiology Training -  
Audiology training of one nurse/clinical officer from Zambia

Consultant Audiologist -  
Audiologist support across all country programmes as needed

Zambia JOA Comp Audiology Services -



## **DEAFKIDZ INTERNATIONAL**

### **NOTES TO THE FINANCIAL STATEMENTS - continued** **FOR THE YEAR ENDED 31 MARCH 2023**

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#### **17. MOVEMENT IN FUNDS - continued**

Comprehensive audiology services - clinic and outreach - being established at University Teaching Hospital and Arthur Davison Children's Hospital in Zambia

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

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

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

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

#### **18. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

#### **19. ULTIMATE CONTROLLING PARTY**

The company is controlled by the Board of Trustees.

#### **20. COMPANY LIMITED BY GUARANTEE**

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

#### **21. RESTRICTED FUNDS**

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

