

Charity registration number 1122579

Company registration number 06205458 (England and Wales)

ACTION FOR DEAFNESS

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

ACTION FOR DEAFNESS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr R Hewitt Mr M D Clark Mr E S Skyrme Mr B T Cook	
Key Management Personnel	Jane Shaw (CEO) Tom Horwood (CEO)	(CEO until 30 June 2024, advisor to the Board from 1 July 2024) (Appointed 10 June 2024)
Charity number	1122579	
Company number	06205458	
Registered office	22 Sussex Road Haywards Heath West Sussex RH16 4EA	
Auditor	Crowe U.K. LLP Medway Bridge House 1-8 Fairmeadow Maidstone Kent ME14 1JP	
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ	
Accountants	Carpenter Box Amelia House Crescent Road Worthing BN11 1RL	

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 JUNE 2024

The trustees present their annual report together with the audited financial statements of the charitable company for the period 1 July 2023 to 30 June 2024. The annual report serves the purposes of both a trustees' report and a directors' report under company law. The trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the charitable company 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 charitable purposes of the company are to enable persons who are Deaf, deafened, hard of hearing or deafblind and to provide them with opportunities for independent living by (without limitation) the provision of an information and advice service, Resource Centres and by the provision of grants.

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

b. Strategies for achieving objectives

Action for Deafness' ('AFD') strategic aim is to support the concepts of empowerment, independent living and social inclusion. The charitable company believes that by providing the services for their client base, significant success is achieved in helping those who are in some way vulnerable in our society.

c. Activities undertaken to achieve objectives

Adult rehabilitation audiology services were provided on behalf of two NHS Integrated Care Boards (ICBs): NHS Sussex ICB and NHS Surrey Heartlands ICB. AFD also provided audiology services for patients on a non-contractual basis from other ICBs who exercised their patient choice. Any surplus from this work will be used by AFD to provide services to its users.

d. Patrons

AFD is fortunate to have the following four patrons and gratefully acknowledges their support: The Rt. Hon. the Lord Soames of Fletching, Annette Crosbie OBE, Judy Parfitt and Julia Donaldson CBE.

e. Principal funding and contracts

AFD had contracts with two ICBs – NHS Sussex ICB and NHS Surrey Heartlands ICB. AFD is contracted to provide audiology services for those aged 55 or over from bases in these areas. There is no guaranteed income from the contracts as patients have a choice of service provider and the fees follow the patient. AFD also has a second contract with NHS Sussex ICB to provide audiology services to those under the age of 55 and for more complex cases.

Achievements and performance

a. Review of activities

To become a Qualified Provider of services to the NHS it was necessary to obtain accreditation from the United Kingdom Accreditation Service (UKAS). AFD was very proud to become the first organisation in the country to be accredited against the IQIPS V1 standards by the UK Accreditation Service in December 2012. The charitable company must complete the UK Accreditation Service (UKAS) online tool annually in order to confirm ongoing compliance with the 128 standards and the charitable company is also inspected on an annual basis in order to retain accreditation. AFD is also accredited to deliver complex audiology services. AFD was accredited against IQIPS V2 in June 2022. This was reconfirmed in May 2024.

ACTION FOR DEAFNESS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 30 JUNE 2024**

The charitable company is required to complete and submit annually both the NHS Safeguarding Standards Assurance online tool and the Data Protection online tool for each ICB with which contracts are in place.

All staff are trained to adhere to the NHS Information Governance policies to ensure compliance with data protection and client confidentiality initiatives. A robust mandatory training programme for staff is in place.

Action For Deafness is proud of its more than 30-year history of support for people who are Deaf and hard-of-hearing, and its high reputation among patients and the clinical community. It once again demonstrated to the NHS excellent performance in its audiology contracts. AFD carried out nearly 17,500 booked appointments with patients, an increase of about 6% on the previous year, and recorded over 8,000 walk-in appointments. AFD supported nearly 14,000 individual patients during the year.

In May 2024, the UK Accreditation Service carried out its annual accreditation assessment and concluded:

"The Service is welcoming, friendly, and responsive to patient needs. All members work extremely hard to ensure that they provide the best patient-centred care that they can and that all those who have contact with the service benefit from the best possible experience."

This conclusion is echoed by the numerous examples of positive patient and GP feedback that AFD receives continually.

b. Additional charitable services

Funding the charitable activities has always been the core objective for AFD. AFD provides drop-in services at Haywards Heath and Worthing for patients who require repairs, re-tubing, batteries, information and signposting. AFD also provides grants for independent weekly Deaf Hubs at both Haywards Heath and Worthing for service users to meet and socialise and to attend presentations including mental health awareness, fire safety, WSCC sensory services and others.

Replacement aids are available, free of charge, to patients who have lost their hearing aid.

Grants are available for Deaf and hard of hearing service users to assist with specific projects and initiatives.

AFD can provide equipment and environmental aids free of charge to vulnerable patients or war veterans.

The AFD information service is supported by the web site: www.actionfordeafness.org.uk.

AFD also provides a private audiology service for those patients who do not wish to use the NHS service and a private wax removal by micro-suction service.

c. Staff

Jane Shaw, our CEO retired at the end of the financial year after nearly 30 years with AFD, starting off as a volunteer, Trustee and Chair before being appointed Volunteer Services Coordinator and then CEO in 2007. The trustees are extremely grateful for Jane's commitment and dedication to seeing the organisation through many changes leading to the charity's high reputation for exemplary patient services in delivering audiology services.

The trustees are pleased to welcome Tom Horwood, an experienced CEO in public services and former national charity Chair, who was appointed as CEO of AFD in June 2024. The trustees look forward to taking the charity forward under his management.

The trustees would also like to thank all staff for their hard work and commitment to the charity throughout the year.

ACTION FOR DEAFNESS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 30 JUNE 2024**

d. Fundraising activities and income generation

The trustees are grateful to all those who provided funds in this year, including:

D Abrahams
Adur East Lions Club
Mr G Boyd
Mrs E Carter
Miss P Chittenden
Mr J Eccles
Mr J Hinze
NHS Surrey Heartlands Integrated Care Board
NHS Sussex Integrated Care Board
Mr C Pettet
Sompting Masonic Lodge
Mr A Tait
K Whiteley
Mr P Wilkins

In addition, the trustees are very grateful to have received a legacy from the Estate of the late Miss MJ Kennedy.

There are other contributors to whom gratitude is due, but who wish to remain anonymous. Donations are also received electronically via Just Giving, Memory Giving and Top Cash Back. Thanks are also due to those clients who made donations on site or via BACS transfer and to the friends and families of those who nominate AFD as the recipient of funeral collections.

AFD can only operate within the resources available but the trustees believe it is doing so efficiently. This remains a constant challenge.

e. Investment policy and performance

The trustees' policy remains unchanged in that they are unwilling to risk the charitable company's funds, so no amounts have been invested and all funds are held as deposits with banks which are considered to be low risk.

f. Fundraising policy

AFD is registered with the Fundraising Regulator. All fundraising activities have been carried out according to the requirements of the Fundraising Regulator and in accordance with AFD's Fundraising Policy. No complaints have been received.

The charitable company does not engage professional fundraisers or commercial participators in fundraising activity.

- All fundraising schemes carried out on behalf of the charitable company must be approved by the CEO and carried out in accordance with the charitable company's fundraising policy.
- AFD is not aware of any failure to comply with the fundraising policy
- All charitable company fundraising activities carried out are approved and monitored by the CEO and reported at trustee meetings
- The charitable company has received no complaints about fundraising for the charitable company.
- The charitable company's fundraising policy explicitly forbids unreasonable intrusion on a person's privacy, unreasonably persistent approaches or undue pressure in the course of, or relating to, fundraising for the charitable company.

ACTION FOR DEAFNESS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

Financial review

a. Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the financial year 2024-25. The trustees have considered relevant information, including the charity's principal risks and uncertainties, the annual budget, forecast future cash flows and the impact of subsequent events in making their assessment. Whilst the audiology contract always has an uncertain future it is considered that there are sufficient reserves to continue to service our beneficiaries. Should the contracts cease the charity will then be in a better position for fundraising from other sources in order for it to continue to fulfil its objectives. Based on these assessments and having regard to the resources available to the charity, the trustees have concluded that there is no material uncertainty and that they can continue to adopt the going concern basis in preparing the annual report and financial statements.

b. Reserves policy

At the year end all funds are unrestricted and amount to £1,564,268 (2023: £1,603,735). It is the policy of the trustees to maintain a level of reserves sufficient to cover three months anticipated expenditure which is approximately £520,000 (2023: £540,000). Free Reserves is currently £1,424,667 (2023: £1,456,821) which significantly exceeds this requirement. The surplus of £904,667 (2023 - £916,821) will be retained to address any shortfalls in income or to respond to market conditions as required in addition to funding additional activities.

The trustees prepare and review a financial risk analysis annually which considers the impact of reduced income scenarios on reserves. This takes account of various cost saving options relating to audiology and overheads.

c. Financial results

The charitable company has delivered high quality services to nearly 14,000 patients, achieved its contractual targets, and provided much-appreciated charitable services. A lower number of appointments and some higher-than-expected costs (due to senior recruitment and responding to last year's data breach) resulted in a modest deficit. The Business Plan for 2024/25 takes steps to maximise efficiency and income in the coming year.

Structure, governance and management

a. Constitution

Action for Deafness is registered as a charitable company limited by guarantee. The company is constituted under a Memorandum of Association dated 5 April 2007 (company number 06205458) and is a registered charity number 1122579. It is exempt from the use of the word "Limited".

b. Trustees

The management of the charitable company is the responsibility of the trustees who are elected and co-opted under the terms of the Memorandum of Association. The persons who served as trustees during the year, together with their relevant position on the Board and any office held are listed on the Legal and Administrative Information page.

The trustees held 5 meetings during the year. The meetings attendance record is as follows:

Trustee	Meetings Attended
Mr R Hewitt	5
Mr M Clark	5
Mr B Cook	5
Mr E Skyrme	3

c. Organisational structure and decision-making policies

The day to day running of the charitable company's activities is delegated to the CEO who reports to the trustees. The CEO operates under a wide-ranging delegated responsibility. It has always been the policy that where trustee expertise may be helpful, the CEO and individual trustees work together.

ACTION FOR DEAFNESS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

The business of AFD is managed through an Executive Committee formed of all the appointed trustees. The committee meets formally at least four times a year and on additional occasions where decisions are required before the next formal meeting.

The trustees have given the CEO the authority needed to conduct the day to day working business of the charitable company and the CEO attends and reports to each meeting of the Executive Committee. Decisions regarding major expenditure are taken by the trustees.

d. Policies adopted for the induction and training of trustees

The charitable company relies upon the guidance issued by the Charities Commission in relation to the induction and training of trustees.

e. Pay policy for key management personnel

The trustees consider the board of directors, who are the trustees, and the CEO the key management personnel of the charitable company in charge of direction and governance, controlling, running and operating the charitable company on a day to day basis. All trustees give of their time freely and no trustee received remuneration in the year.

The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings. In view of the nature of the charitable company, the trustees benchmark the CEO's salary against pay levels in other charitable organisations of a similar size and nature. The senior management team determine all other salaries using market forces, CPI and performance as benchmarks.

f. Compliance with the Charity Governance Code

The trustees maintain an ongoing review of governance with reference to guidance from the Charity Commission, the Fundraising Regulator and the Charity Commission Governance Code.

Compliance with operational governance is confirmed by UKAS annually and by NHS reporting standards on a monthly basis.

The trustees have reviewed the organisation's governance for compliance with the Charity Commission Governance Code and have a clear knowledge of minor areas of risk for improvement. This review found no areas with material deficiencies.

g. Streamlined Energy and Carbon Reporting (SECR)

Compliance with Streamlined Energy and Carbon Reporting (SECR) is not a legal requirement for AFD. We do have an Environmental Policy statement in which we recognise that our operations impact on the environment at local level. As such we are committed to safeguarding the environment and striving to prevent pollution.

AFD has an Environmental, Social and Governance (ESG) Strategy which sets out the status of the work and current and planned activity.

h. Financial risk management

The trustees manage risk by way of a risk register which considers the key areas of governance, operational, financial, environmental and compliance. Each area is reviewed for potential risk, potential impact of risk and steps for mitigation. The trustees, together with the CEO, review all operations and update the register annually.

Financial risk and reserves are further managed using budgetary control and monthly management accounts reporting. Sources of both current and future income are considered during risk reviews. At the year end all reserves are unrestricted but the trustees have previously set aside designated funds in order to ensure that assets which are critical to the operation of the charitable company can be purchased when the need arises.

ACTION FOR DEAFNESS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

The operational team is small which allows the charitable company to be flexible and responsive to changes in the needs of its client base. The Executive Committee has adopted a policy of individual trustees taking an active role in the work of the charitable company and should problems arise solutions are found quickly and effectively.

On 24 July 2023, it came to the attention of the Chief Executive Officer that the security of data had been breached by a member of staff who was leaving. The incident was reported to the trustees, all affected patients, the NHS Commissioners, the Information Commissioner's Office, the Charity Commission, UKAS, HCPC and the Police via Action Fraud. The ICO, the NHS commissioners, the Charity Commission and UKAS subsequently confirmed that they considered the matter closed.

Plans for future periods

The overall aim is to continue to provide services as efficiently and effectively as possible to meet the current and future demands of beneficiaries. It is not the trustees' intention to over-extend the resources available, but it is the intention to meet the complementary objectives of the charitable remit and operate with business-like discipline.

The trustees are aware that NHS Sussex ICB has carried forward legacy contractual arrangements and intends to commence re-procurement in the future. A firm timetable has not been confirmed, but the trustees continue to consider their options, noting that the contract represents the majority of the charity's income.

The mission statement of the charitable company is "Making things happen for Deaf and hard of hearing people". The trustees and staff will continue to enhance and improve the services to meet the needs of service users. They will continue to:

- seek additional funding
- work closely with the NHS ICBs
- apply financial management and control on all activities
- seek to maintain capability within the staff

Members' liability

The Members of the company guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up.

Statement of trustees' responsibilities

The trustees (who are also the directors of the company 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 company 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 judgments 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 company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the company 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ACTION FOR DEAFNESS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

Disclosure of information to auditors

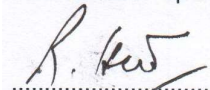
Each of the persons who are trustees at the time when this trustees' report is approved has confirmed that:

- so far as that trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- that trustee has taken all the steps that ought to have been taken as a trustee in order to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

Auditor

The auditors, Crowe U.K. LLP, have indicated their willingness to continue in office. The trustees will propose a motion reappointing the auditors at the next AGM.

The trustees' report was approved by the Board of Trustees.



Mr R Hewitt

trustee

Dated: 17.12.2024



Mr B T Cook

trustee

Dated: 17/12/2024

ACTION FOR DEAFNESS

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF ACTION FOR DEAFNESS

Opinion

We have audited the financial statements of Action For Deafness for the year ended 30 June 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (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 30 June 2024 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

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 Auditor's 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 contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report 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.

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.

ACTION FOR DEAFNESS

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF ACTION FOR DEAFNESS

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In 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 directors' report included within the trustees' report.

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

- adequate accounting records have not been kept; 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.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 6, 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.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 an auditor's report 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

ACTION FOR DEAFNESS

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF ACTION FOR DEAFNESS

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006 together with the Charities SORP (FRS102) 2019. We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context for the UK operations were Charity Commission regulations.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the override of controls by management as well as revenue recognition, specifically in reference to the benefit assertion. Our audit procedures to respond to these risks included enquiries of management about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, and reading minutes of meetings of those charged with governance. We also reviewed a sample of revenue transactions around the year end to ensure appropriate recognition.

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

Use of our report

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. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Ian Weekes
Senior Statutory Auditor
For and on behalf of
Crowe U.K LLP
Statutory Auditor
Medway Bridge House
1-8 Fairmeadow
Maidstone
Kent
ME14 1JP

.19th December 2024.....

ACTION FOR DEAFNESS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £
Income and endowments from:					
Donations and legacies	3	21,800	12,500	34,300	18,639
Charitable activities	4	1,923,270	-	1,923,270	2,158,111
Investments	5	24,248	-	24,248	9,775
Other income	6	36,117	-	36,117	13,333
Total income		<u>2,005,435</u>	<u>12,500</u>	<u>2,017,935</u>	<u>2,199,858</u>
Expenditure on:					
Raising funds	7	50	-	50	189
Charitable activities	8	2,057,352	-	2,057,352	1,991,297
Total expenditure		<u>2,057,402</u>	<u>-</u>	<u>2,057,402</u>	<u>1,991,486</u>
Net income/(expenditure)		<u>(51,967)</u>	<u>12,500</u>	<u>(39,467)</u>	<u>208,372</u>
Transfers between funds		<u>12,500</u>	<u>(12,500)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(39,467)</u>	<u>-</u>	<u>(39,467)</u>	<u>208,372</u>
Reconciliation of funds:					
Fund balances at 1 July 2023		<u>1,603,735</u>	<u>-</u>	<u>1,603,735</u>	<u>1,395,363</u>
Fund balances at 30 June 2024		<u><u>1,564,268</u></u>	<u><u>-</u></u>	<u><u>1,564,268</u></u>	<u><u>1,603,735</u></u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ACTION FOR DEAFNESS

BALANCE SHEET

AS AT 30 JUNE 2024

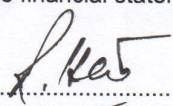

		2024	2023
	Notes	£	£
Fixed assets			
Tangible assets	13	139,601	146,914
Current assets			
Stocks	14	76,316	35,992
Debtors	15	365,774	283,630
Cash at bank and in hand		1,151,849	1,337,213
		1,593,939	1,656,835
Creditors: amounts falling due within one year	16	169,272	200,014
Net current assets		1,424,667	1,456,821
Total assets less current liabilities		1,564,268	1,603,735
The funds of the charitable company			
Unrestricted funds		1,564,268	1,603,735
		1,564,268	1,603,735

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, the members have not required the entity to obtain an audit for the year ended 30 June 2023. However, an audit has been carried out under section 144 of the Charities Act 2011.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity.

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

The financial statements were approved by the trustees on 17 December 2024

	
Mr R Hewitt	Mr B T Cook
Trustee	Trustee

Company registration number 06205458 (England and Wales)

ACTION FOR DEAFNESS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	22		(170,392)		401,308
Investing activities					
Purchase of tangible fixed assets		(39,220)		(13,267)	
Investment income received		24,248		9,775	
Net cash used in investing activities			(14,972)		(3,492)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(185,364)		397,816
Cash and cash equivalents at beginning of year			1,337,213		939,397
Cash and cash equivalents at end of year			1,151,849		1,337,213

ACTION FOR DEAFNESS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

1 Accounting policies

Charity information

Action for Deafness is a private company, limited by guarantee, domiciled in England and Wales, registration number 06205458. The registered charity number is 1122579. The registered office of the company is 22 Sussex Road, Haywards Heath, West Sussex RH16 4EA. The principal object of the company is to enable persons who are deaf, deafened, hard of hearing or deafblind and to provide them with opportunities for independent living by (without limitation) the provision of an information and advice service, resource centres and by the provision of grants.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's governing document, the Companies Act 2006 and "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 charitable company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees have considered relevant information, including the charity's principal risks and uncertainties, the annual budget, forecast future cash flows and the impact of subsequent events in making their assessment.

Whilst the audiology contract always has an uncertain future it is considered that there are sufficient reserves to continue to service our beneficiaries. Should the contracts cease the charity will then be in a better position for fundraising from other sources in order for it to continue to fulfil its objectives.

Based on these assessments and having regard to the resources available to the charity, the trustees have concluded that there is no material uncertainty and that they can continue to adopt the going concern basis in preparing the annual report and financial statements.

1.3 Charitable funds

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

1.4 Income

Income from government contracts and grants is recognised once the charitable company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations, funeral collections, legacies and similar income are recognised when received.

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.

ACTION FOR DEAFNESS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

1 Accounting policies

(Continued)

1.5 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 accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of resources.

Expenditure on raising funds includes all expenditure incurred by the charitable company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

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

All expenditure is inclusive of irrecoverable VAT. The irrecoverable element of VAT is included as a separate cost within the accounts.

1.6 Interest receivable

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

1.7 Tangible fixed assets

Tangible fixed assets costing £100 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially measured at cost and subsequently measured 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 costs.

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 bases:

Short-term leasehold property	11% straight-line method over the term of the lease
Fixtures and fittings	25% diminishing balance
Office equipment	25% diminishing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Impairment of fixed assets

At each reporting end date, the charitable company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

ACTION FOR DEAFNESS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

1 Accounting policies

(Continued)

1.10 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered.

Prepayments are valued at the amount prepaid net of any trade discounts due.

1.11 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

1.12 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 charitable company 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.

1.13 Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as based 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.

1.14 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.15 Retirement benefits

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

2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There are not considered to be any critical accounting estimates or judgements.

ACTION FOR DEAFNESS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	21,800	12,500	34,300	18,573	-	18,573
Membership fees	-	-	-	66	-	66
	<u>21,800</u>	<u>12,500</u>	<u>34,300</u>	<u>18,639</u>	<u>-</u>	<u>18,639</u>

4 Income from charitable activities

	Total funds 2024 £	Total funds 2023 £
Audiology fees	1,882,586	2,153,347
Microsuction fees	40,684	4,764
	<u>1,923,270</u>	<u>2,158,111</u>
Analysis by fund		
Unrestricted funds	<u>1,923,270</u>	<u>2,158,111</u>

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	<u>24,248</u>	<u>9,775</u>

6 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Lost hearing aids	-	13,333
Cost recovery for data breach	<u>36,117</u>	<u>-</u>
	<u>36,117</u>	<u>13,333</u>

ACTION FOR DEAFNESS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

7 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other fundraising costs	50	189

8 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Direct costs		
Staff costs	684,621	638,950
Depreciation and impairment	46,533	44,442
Audiology consumables	728,489	811,499
Equipment installation of storage	1,853	5,765
PPE and scrubs	6,205	8,344
Rent, rates and utilities	141,163	134,611
Travel, subsistence and entertainment	4,709	4,366
Printing and stationery	-	784
Postage and carriage	20,041	16,323
Telephone	21,415	13,259
Non-recoverable input VAT	42,441	29,566
Staff training costs	4,646	3,061
Staff recruitment costs	16,500	3,750
Agency staff costs	82,102	43,883
Website costs	1,621	1,035
Marketing costs	7,183	7,486
Other charitable expenditure	(40,325)	13,498
	1,769,197	1,780,622
Grant funding of activities (see note 9)	12,000	10,599
Share of support and governance costs (see note 10)		
Support	212,876	161,436
Governance	63,279	38,640
	2,057,352	1,991,297
Analysis by fund		
Unrestricted funds	2,057,352	1,991,297

ACTION FOR DEAFNESS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

9 Grants payable

	Total funds 2024 £	Total funds 2024 £
Other	12,000	10,599

10 Support costs allocated to activities

		2024 £	2023 £
	Basis of allocation		
Repairs and maintenance	Direct	48,327	54,906
Sundry expenses	Direct	35,476	29,538
Insurance	Direct	21,105	17,752
Bank charges	Direct	5,402	5,352
Bad debts	Direct	-	(776)
Subscriptions	Direct	5,835	620
Computer costs	Direct	64,934	54,044
Data breach expenditure	Direct	31,798	-
Governance costs		63,278	38,640
		276,155	200,076
Analysed between:			
Charitable activities		276,155	200,076

	2024 £	2023 £
Governance costs comprise:		
Audit fees	7,200	6,990
Legal and professional	29,249	18,817
Accountancy fees	26,829	12,833
	63,278	38,640

11 Trustees

During the year, no trustees received any remuneration or benefits (2023 - £nil)

During the year ended 30 June 2024, expenses totalling £326 were reimbursed or paid directly to trustees (2023 - £72).

ACTION FOR DEAFNESS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

12 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Management	2	3
Clinical	7	7
Administrative	5	4
Total	14	14

Employment costs

	2024 £	2023 £
Wages and salaries	596,609	556,639
Social security costs	61,975	57,202
Other pension costs	25,719	25,109
	684,303	638,950

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024 Number	2023 Number
In the band £70,001 - £80,000	-	1
In the band £80,001 - £90,000	1	-

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2024 £	2023 £
Aggregate compensation	108,934	195,469

ACTION FOR DEAFNESS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

13 Tangible fixed assets

	Short-term leasehold property	Fixtures and fittings	Office equipment	Total
	£	£	£	£
Cost				
At 1 July 2023	122,309	585,469	143,275	851,053
Additions	-	1,874	37,346	39,220
At 30 June 2024	122,309	587,343	180,621	890,273
Depreciation and impairment				
At 1 July 2023	67,950	518,804	117,385	704,139
Depreciation charged in the year	13,590	17,135	15,808	46,533
At 30 June 2024	81,540	535,939	133,193	750,672
Carrying amount				
At 30 June 2024	40,769	51,404	47,428	139,601
At 30 June 2023	54,359	66,665	25,890	146,914

14 Stocks

	2024 £	2023 £
Hearing aids, accessories and assistive listening equipment	76,316	35,992

15 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	259,150	215,646
Other debtors	19,558	9,733
Prepayments and accrued income	69,295	58,251
	348,003	283,630
Amounts falling due after more than one year:		
Other debtors	17,771	-
Total debtors	365,774	283,630

ACTION FOR DEAFNESS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

16 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	18,132	17,599
Trade creditors	129,236	165,645
Other creditors	6,146	4,855
Accruals and deferred income	15,758	11,915
	<u>169,272</u>	<u>200,014</u>

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 July 2023 £	Incoming resources £	Transfers £	At 30 June 2024 £
Donation for purchase of 3D ear scanner	-	12,500	(12,500)	-
	<u>-</u>	<u>12,500</u>	<u>(12,500)</u>	<u>-</u>

ACTION FOR DEAFNESS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

18 Unrestricted funds

These are unrestricted funds which are material to the charitable company's activities made up as follows:

	Movement in funds				Movement in funds				
	Balance at 1 July 2022	Incoming resources	Resources expended	Transfers	Balance at 1 July 2023	Incoming resources	Resources expended	Transfers	Balance at 30 June 2024
	£	£	£	£	£	£	£	£	£
General fund	1,217,274	2,199,858	(1,991,486)	31,175	1,456,821	2,005,435	(2,057,402)	19,813	1,424,667
Fixed asset reserve	178,089	-	-	(31,175)	146,914	-	-	(7,313)	139,601
	<u>1,395,363</u>	<u>2,199,858</u>	<u>(1,991,486)</u>	<u>-</u>	<u>1,603,735</u>	<u>2,005,435</u>	<u>(2,057,402)</u>	<u>12,500</u>	<u>1,564,268</u>

The trustees set up a designated fixed asset reserve to cover the assets which the trustees consider essential to the operations of the charitable company.

ACTION FOR DEAFNESS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

19 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £
Fund balances at 30 June 2024 are represented by:				
Tangible assets	139,601	-	139,601	146,914
Current assets	1,424,667	-	1,424,667	1,456,821
	<u>1,564,268</u>	<u>-</u>	<u>1,564,268</u>	<u>1,603,735</u>

20 Operating lease commitments

At the reporting end date the charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	99,000	99,000
Between two and five years	242,050	342,700
	<u>341,050</u>	<u>441,700</u>

The property leases each had break clauses which were not invoked. Consequently there are new commitments based on the rental payments due.

21 Related party transactions

Susan Craney, the wife of a trustee, a training session at a cost of £181 (2023: £nil) during the period. There were £nil amounts outstanding at 30 June 2024 (2023: £nil).

22 Cash generated from operations

	2024 £	2023 £
(Deficit)/surplus for the year	(39,467)	208,372
Adjustments for:		
Investment income recognised in statement of financial activities	(24,248)	(9,775)
Depreciation and impairment of tangible fixed assets	46,533	44,442
Movements in working capital:		
(Increase)/decrease in stocks	(40,324)	13,058
(Increase)/decrease in debtors	(82,144)	79,334
(Decrease)/increase in creditors	(30,742)	65,877
Cash (absorbed by)/generated from operations	<u>(170,392)</u>	<u>401,308</u>

ACTION FOR DEAFNESS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

23 Analysis of changes in net funds

	At 1 July 2023 £	Cash flows £	At 30 June 2024 £
Cash at bank and in hand	1,337,213	(185,364)	1,151,849
	<u>1,337,213</u>	<u>(185,364)</u>	<u>1,151,849</u>