

ACTION DEAFNESS

England & Wales · Charity number 1163758

Details

Other names	ACTION DEAFNESS LIMITED
Status	Registered
Legal form	Charitable company
Company number	06706042
Registered	2015-09-29
Register	View on the Charity Commission register

Contact

Address	Action Deafness Peepul Centre 28 Orchardson Avenue Leicester LE4 6DP
Phone	01162533200
Email	enquiries@actiondeafness.org.uk
Website	http://www.actiondeafness.org.uk/

Activities

Objects: The relief of persons who are Deaf, deafened, deafblind or hard of hearing who are resident in England, Wales and Scotland by improving the quality of life and relieving the needs of persons with all degrees of deafness, hearing loss or hearing related issues by providing items, support, activities or facilities in the interests of social welfare, designed to improve their condition of life.

Activities: Action Deafness (AD) specialises in business solutions services such as communications interpreting, community support & engagement, sign language training and deaf awareness for service users/consumers who are deaf, deafened, deafblind and hard of hearing (D/deaf). Our services operating throughout the UK, 7 days a week. In addition we host meeting place for local social groups.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Defined Groups

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£3,756,907	£2,691,624	£1,874,519	98
2023-09-30	£3,265,388	£2,995,282	£808,265	87
2022-09-30	£3,273,618	£3,321,415	£537,959	80
2021-09-30	£4,531,395	£4,090,121	£579,396	87
2020-09-30	£3,744,297	£3,746,251	£1,145,937	73

Trustees

Name	Role	Appointed
ALISON LEWIS	Chair	2015-03-15
ALAN WRIGHT		2023-09-14
ALISON FRANCE		2023-09-14
Clare Mitchell		2024-02-13
Dafydd Eveleigh		2026-06-01
Luke Collins-Hayes		2025-05-20
Ross Grant		2020-12-08
STEVE CRUMP		2025-05-20
William Harold Stavert		2019-10-01

ACTION DEAFNESS

England & Wales - Charity number 1163758

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024
FOR
ACTION DEAFNESS**

Duncan & Toplis Audit Limited, Statutory Auditor
3 Princes Court
Royal Way
Loughborough
Leicestershire
LE11 5XR

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FOR THE YEAR ENDED 30 SEPTEMBER 2024

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

OBJECTIVES AND ACTIVITIES

Objectives and aims

The board of trustee directors approved new vision, mission and values in September 2024 which is part of the organisation's new 2023-2026 Strategic Plan:

Our Vision:

"Deaf people*" and people with sensory impairment should have informed choice, complete control of their lives and equal access to services when required.

Deaf people should have maximum equity, choice and control over what services they get and how they are provided. These services should be personalised and tailored to their individual needs."

* Denotes Deaf, Deafblind, Deafened and Hard of Hearing people of all ages.

Our Values:

People-centred: Our diverse beneficiaries are at the heart of our decision making.

Integrity: We are accountable to our beneficiaries.

Innovative: We use our lived and professional experience to develop new solutions to existing challenges to Deaf people's autonomy.

Leading: We create new and empowering narratives about what it means to be Deaf.

Evolving: We constantly adapt to meet the changing needs of our beneficiaries.

Mission:

- Maximising opportunities for beneficiaries to live the life they choose.
- Improving access to services by promoting and delivering effective cultural and communication solutions.
- Ensuring the organisation's sustainability through growth, partnership and diversification.
- Being the 'go-to' Deaf-led provider of service delivery and Hubs Connect throughout current, planned and future catchment areas within the UK.

Key Supporting Principles:

- Delivering high quality services.
- Pursuing growth and innovation.
- Investing in our staff and continuing to be a great place to work.
- Maintaining financial security.
- Ensuring strong leadership, management and governance.
- Increasing and expanding our profile within the health and social care sector.

Our Objectives:

Digitalisation: Develop accessible platforms and software to efficiently meet the needs of our beneficiaries.

Growth: Develop and expand current services and embrace opportunities for our beneficiaries.

Diversity: Diversify services in areas of identified beneficiary need.

Children/Youth & Families: Develop new services which meet the needs of young beneficiaries and their families or carers.

Wellbeing: Evolve services to better address mental health inequities for our beneficiaries.

Cultural: Expand current work celebrating and enhancing the rich and diverse heritage of D/deaf culture.

Learning: Enhance Action Deafness' learning using insight from inside and outside the organisation.

Our Outcomes:

- Provide information, advice, guidance and support to reduce inequality.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

- Provide specialist, accessible services to prevent loneliness.
- Provide person-centred support to promote independence.
- Establish projects and secure funding to meet local and regional needs.

Firstly, as a service provider, we seek to offer creative and diverse services in response to identified wishes, aspirations and requirements of the people we serve and support. With an understanding of lived experiences, along with local and surrounding communities' concerns, we actively promote participation in day-to-day life, opportunities and decision making.

Ultimately, our people-centred services are underpinned by a strong foundation that values and fosters all aspects relating to service users' personal development.

Secondly, we understand that our ability to deliver these ideals is inextricably linked to effective working partnerships with all stakeholders. This collaboration ensures continual improvement in the quality and value of services we provide.

We have recruited, and are constantly developing, a competent, motivated, sensitive and proactive staff team. These team members are responsive to an individual's needs while remaining focused on maintaining standards and achieving Action Deafness' objectives.

Significant activities

Action Deafness is a Deaf-led, national, charitable company with charitable objectives focused on a wide range of services delivered throughout the UK. Primary service delivery centres on East and West Midlands whilst our service catchment areas include Durham, Oxfordshire, Wiltshire, Hertfordshire, Brighton and Sussex.

Our main key delivery services are:

- Community & Care
- Communications Interpreting
- Sensory Services
- Equipment & Projects

We retain our charitable obligation to Leicester, Loughborough, Leicestershire, Rutland, Worcestershire, Herefordshire, Oxfordshire and Walsall. We continue, as a company limited by guarantee, to offer services that benefit Deaf, Hard of Hearing, Deafened and Deafblind communities throughout the UK.

Company Status

The company is constituted under a Memorandum of Association, dated June 2008 and revised in September 2015 (company number 06706042), with the registered charity number 1163758. We also acquired Scottish registration status in January 2022 and therefore listed as: SCO0750. It is exempt from the use of the word "Limited" within its name.

Public benefit

As a charitable company, Action Deafness provides public benefit to Deaf, Hard of Hearing, Deafened and Deafblind beneficiaries through its provision of specialist and accessible services; facilitating communication between the hearing and the non-hearing community. Trustee Directors have demonstrated due regard to the Charity Commission's guidance on public benefit.

Trustee Directors

Trustee Directors, elected and co-opted under the new and revised terms of the Articles of Association, are responsible for the Company's governance. Persons who served as Trustee Directors during the year are listed within the Constitutional and Administrative Details section of this report.

Following the resignations of Penelope Lenon and Jackie Driver (Chair) in September 2024 and Lucy Warnes in December 2024, the charitable company remains committed to appointing three new Trustee Directors to the Board to reach nine members.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

ACHIEVEMENT AND PERFORMANCE

HIGHLIGHTS OF ACHIEVEMENT AND PERFORMANCE

Achievements and Performance

This review provides assurance that Action Deafness' strategic objectives are being delivered as per Action Deafness' revised Four-Year Strategy 2023-2027 (approved by the Board of Trustees in September 2023 and again 2024).

Our New Four-Year Plan to 2027:

This year (2023/2024) was the originally the first of our three year strategic plan 2023-2026. The strategy was later changed to Four-Year Plan in September 2024. The first year has shown progress with agreed milestones and targets across all three of our priority areas.

This revised Strategic Plan (2023-2027) details our commitment to support Deaf, Deafblind, deafened, hard of hearing people and people with a sensory loss to live complete and fulfilled lives.

Action Deafness strives to:

- Reduce inequalities by providing information, advice, guidance and support to beneficiaries.
- Provide information and tailored support to promote increasing independence.
- Establish projects and secure funding in order to meet local and regional needs.

In addition, six pillars of activity will be used to accomplish this ambition:

- Delivering high quality services.
- Pursuing growth and innovation.
- Investing in our staff and continuing to be a great place to work.
- Sustaining financial security.
- Ensuring strong governance, leadership and management.
- Expanding our profile within the health and social care sector.

The Big Picture in 2023-2024:

- Created new directorates to incorporate service delivery and corporate (commercial) to kick start service provision and revenue deliveries.
- Restructured the Community & Care Department and created new Sensory Service.
- Continued to develop new initiatives and implement new partnerships/joint ventures with Deaf charities, organisations and stakeholders.
- Maintained formal partnership with Deaf & Hearing Trailblazers for joint hosting of the UK Deaf Leadership Summit live webinars and developing new action-centred leadership with AD staff.
- Sold the Oxford Deaf & Hard of Hearing Centre to Pembroke College (University of Oxford) in Spring 2023 and distributed the proceedings to local societies in Spring 2024.
- Diversified income generation, service delivery and business activities.
- Maintained and consolidated a culture of organisational effectiveness through i) Care Quality Commission (CQC) registration, ii) ISO 9001 (Quality Management), 18841 (Interpreting) and 27001 (Information and Security) accreditation. Ensured compliance with policies and procedures in Risk Register, Business Continuation Plan, Safeguarding and UKGDPR.

Key Initiatives for 2023/2024 Period:

- Successfully completed the pilot project scheme with Royal School for the Deaf Derby and Quad Derby to deliver youth activities during April and July 2024.
- Successfully set up a new Deaf Lottery UK scheme with Gatherwell to provide a Deaf lottery and generate income for AD.
- Launched the new Oxford Deaf Festival Project to focus on celebrating Deaf culture and heritage with technology in mind. This is to take place in September 2025.
- Successfully agreed partnership with DEAFvibe to develop Hubs and other new service development initiatives in Staffordshire.
- Delivered Equipment Services in Leicester City.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

- Thanks to financial support from Eveson Trust, AD delivered Hubs in Worcestershire and Herefordshire
- Expanded Community & Care Services in the North, the Midlands and the South.
- Worked towards the approved plans for the development of forensic services in Warwickshire.
- Explored and developed new initiatives in deafblind services, sensory services, care services and forensic support provision through a series of tender applications.
- Established development opportunities by meeting Chief Executives of NHS & ICB Trusts to optimize Shared Business Services (SBS), NEPO (North East Procurement Organisation) and ESCC (East Sussex County Council) framework participation.
- Successfully delivered stand-alone 24/7 Personal Care and launched new ExtraCare Service for older Deaf people at Home under Community & Care Services
- Explored new registered services in other geographical areas
- Continued to explore further initiatives in digitalisation, external service and care management support via joint venture arrangements.
- Revised promotions and marketing initiatives and developed new Branding Strategy for Action Deafness.

Stakeholders and Supporters:

We extend our appreciation to the trusts, foundations, local authorities, health authorities and other stakeholders for their positive assistance and collaboration during 2023-2024:

We look forward to fostering strong partnerships and relationships with an increasing number of organisations with the aim of creating a better future for Deaf communities across the UK.

FINANCIAL REVIEW

Financial position

Income for the 12 months amounted to £3,756,907 (2023: £3,265,389) and expenditure for the same period amounted to £2,691,624 (2023: £2,995,283). As a result, the surplus for the period (before other recognised gains and losses) was £1,066,254 (2023 Surplus of: £270,306). This is inclusive of general operational surplus of £32,945 and both Oxford and Walsall designated funding received and expenditure incurred. As per relevant authorisation from the Charity Commission, the Oxford Designated Funding is held for the benefit of the deaf, *deafblind* and hard of hearing community within Oxfordshire *and surrounding areas*.

Total funds on hand at the balance sheet amount to net assets of £1,874,519 (2023: £808,265).

Funds on hand at the Balance Sheet comprise the following:

Restricted funds: £27,505 (2023: £Nil).

Designated funds:

Walsall Deaf Society £271,239 (2023: £294,051).

Oxford Clawback Fund £188,055 (2023: £303,771).

Oxford Projects Fund £1,144,332 (2023: £NIL).

Freely Available Unrestricted Reserves: £157,636 (2023: £173,721), excluding the pension liability.

Within unrestricted funds is: £38,497 (2023: £34,248) comprising the charity's tangible fixed assets and fixed asset investments and can only be realised through the sale of tangible fixed assets or investments.

Investment policy and objectives:

The Trustees have the power to invest in such assets as they see fit.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

FINANCIAL REVIEW

Reserves policy

It is the policy of the charitable company that unrestricted funds which have not been designated for a specific purpose should be maintained at a level equivalent to between three and six month's expenditure. The trustee directors consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

Over the past few years, due to the level of year end reserves (and in particular the pension liability), the level of reserves has been insufficient to maintain designated funds. However, due to the current year surplus, reserves are starting to be built back up again. The trustees recognise the importance of ensuring that a suitable level of reserves is maintained and the board is committed to monitoring the financial position of the organisation on an on-going basis.

Pension liability

The pension liability represents the total of the following:

1) The present value of the deficit funding agreed for the multi-employer defined contribution pension scheme (TPT Retirement Solutions - the Growth Plan) of which the charitable company is a part.

Going concern

The Trustee Directors are confident that there are no material uncertainties about the charitable company's ability to continue as a going concern. They have approved a realistic (with break-even in mind) budget for 2024/2025. With appropriate budgetary controls, no pension liability and even in the current difficult economic climate, Action Deafness will continue in operation and it is only appropriate to prepare these financial statements on a going concern basis.

FUTURE DIRECTIVES FOR 2024-2025

1. New Community & Care Services in Wales

Action Deafness is committed to launching new Community and Care Services in Wales, which will be subject to a rigorous registration process with Care Inspectorate Wales. This is essential to meet the expectations for domiciliary care service provision across 11 Local Authorities in South Wales. We aim to successfully launch this service in Spring 2025.

2. Development of New Commercial Services

To generate additional sales over the next 18 months, starting from January 2024, AD recognise the need for additional senior executive leadership. This strategic move will help drive revenue growth and explore new market opportunities.

3. New Online BSL Customer Services - AD 360.

Action Deafness has entered into an agreement with 360 Direct Access to provide a platform that will enable us to deliver two-way customer service. This initiative will be developed into a pilot project scheduled for October 2024, focusing on reselling the service to the voluntary, statutory and private sectors. The goal is to enhance the accessibility of services and facilitate inquiries conducted in British Sign Language (BSL) for the first time in the UK. We intend to utilise this service for our Specialist Support Services, with an expected launch in Spring/Summer 2025.

4. Hubs Connect and D-Youth Hubs Development

In response to the emergence of Hubs Connect, we will design, develop and implement new project initiatives involving children and young people, particularly those in need of extra support. The D-Youth Hubs will serve as vital resources in our catchment areas, fostering community engagement and support for young Deaf individuals.

5. Establishment of Complex Needs Service and ExtraCare Proposition

Action Deafness aims to establish a Complex Needs service and develop an ExtraCare provision specifically for older Deaf individuals. This will involve completing financial modelling and site analysis to ensure sustainability. Increased promotion is necessary to boost referrals and sales over the next financial year. We will initiate business cases to explore the potential development and delivery of complex needs services for Deaf individuals living in the community, particularly after being discharged from NHS Trusts.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The company is constituted under a Memorandum of Association, dated June 2008 and revised in September 2015 (company number 06706042), with the registered charity number 1163758.

It is exempt from the use of the word "Limited" within its name.

Organisational structure

Day to day running of the charitable company is delegated to the Chief Executive Officer (CEO) who reports to the Board of Trustee Directors. The CEO operates within a wide-ranging remit as assigned by the Board. Policy states that, where individual Trustee Directors have specific and useful expertise, the CEO and identified Trustee Directors will work collaboratively.

Action Deafness' business is managed by a Board comprising of all the appointed Trustee Directors. The Board meets formally at least four times a year and on additional occasions when decisions are necessary prior to the next scheduled meeting.

Trustee Directors provide AD's CEO with the guidance and leadership required to conduct the day-to-day business working of the charity. The CEO attends and reports to each meeting of the Board.

Induction and training of new trustees

As an organisation, AD relies upon guidance issued by the Charity Commission in relation to Trustees' induction and training.

Key management remuneration

Key management personnel of the charitable company include Trustee Directors and the Executive Leadership Team; comprising of CEO, Director of Finance & Operations, Director of Service Delivery. The Executive Leadership Team is supported by the Interpreting Manager, Finance & Operations Manager, Service Delivery Manager, Sensory Service Manager, Hubs Development Manager and Registered Community Manager. Between these individuals, the organisation is governed and operated on a day-to-day basis.

All Trustee Directors give of their time freely and no Director received any remuneration during the year.

Senior staff members' salaries are reviewed annually and normally increase in accordance with average earnings. Trustee Directors benchmark the CEO's salary against pay levels in other charitable organisations of similar size and nature.

All other salaries are determined by the Executive Leadership Team with consideration given to market forces and in-work performance benchmarks.

Deaf Direct

Two Action Deafness Trustee Directors (William Stavert and Penelope Lenon) are presently members of Deaf Direct Board of Trustees along with Barry Ross (Deaf Direct Chair). This Charity is currently dormant following the merger with Action Deafness in 2019. Deaf Direct has been the sole Trustee for the Oxford Deaf & Hard of Hearing Centre building. In March 2023, the building was sold and the Charity Commission consented (December 2023) for the proceedings to be shared between Deaf Direct and three other local societies. The shared proceedings were distributed in August 2024. Deaf Direct is now in the process of being terminated which is expected to complete in Spring 2025.

Risk management

Trustee Directors have a duty to identify and review any risks to which the charitable company is exposed and to ensure appropriate controls are in place providing reasonable assurance against fraud and error.

Trustee Directors use a risk register to manage risk which considers key areas of governance, operations, finance, environment and compliance.

Each area is reviewed for potential risk, potential risk impact and mitigation process.

Trustee Directors, together with the CEO and the Executive Leadership Team, review all operations and update the risk register six-monthly and annually in conjunction with ISO 9001 Quality Management, ISO 27001 Information and Security, ISO 18841 Interpreting, Care Quality Commission (CQC) Registration, Cyber Essentials Plus and SORP regulations.

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 key performance and risk reviews.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06706042 (England and Wales)

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

Registered Charity number

1163758

Registered office

The Peepul Centre
28 Orchardson Avenue
Leicester
Leicestershire
LE4 6DP

Trustees

Mr R Grant
Mrs P A Lenon (resigned 21.8.24)
Mrs A Lewis Chair
Mr W H Stavert
Mrs L K Warnes Trustee (resigned 2.1.25)
Mrs J Driver OBE (resigned 18.9.24)
Mr A Wright Trustee
Mr T Ahmed (resigned 13.2.24)
Mrs A France Trustee
Ms C Mitchell (appointed 13.2.24)

Company Secretary

Mr C A Crowley

Auditors

Duncan & Toplis Audit Limited, Statutory Auditor
3 Princes Court
Royal Way
Loughborough
Leicestershire
LE11 5XR

Bankers

NatWest
1 Granby Street
Leicester
LE1 6EJ

Solicitors

Russell-Cooke Solicitors
8 Bedford Row London
WC1R 4BX

Executive Leadership Team- 2023/2024 and current

Craig Crowley MBE
Karen Draper
Charlotte Jefferies
Christopher Reid
Mhairi Simpson

Chief Executive
Director of Finance & Operations
People Executive
Director, Service Delivery (appointed in March 2024)
Head of Community & Care (resigned in March 2024)

AUDITORS

The auditors, Duncan & Toplis Audit Limited, Statutory Auditor, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 13th May 2025 and signed on its behalf by:



....

Mrs A Lewis - Trustee

ACTION DEAFNESS

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 30 SEPTEMBER 2024

The trustees (who are also the directors of Action Deafness 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.

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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.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ACTION DEAFNESS

Opinion

We have audited the financial statements of Action Deafness (the 'charitable company') for the year ended 30 September 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 September 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

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

Opinions on other matters prescribed by the Companies Act 2006

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

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

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.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ACTION DEAFNESS

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.

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:

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. The extent to which our procedures are capable of detecting irregularities including fraud are set out below.

We have identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial experience, knowledge of the sector, a review of regulatory and legal correspondence and through discussions with Trustees and other key management obtained as part of the work required by auditing standards. We have also discussed with the Trustees and other key management the policies and procedures relating to compliance with laws and regulations. We communicated laws and regulations throughout the team and remained alert to any indications of non-compliance throughout the audit. The potential impact of different laws and regulations varies considerably.

Firstly, the charity is subject to laws and regulations that directly impact the financial statements (for example financial reporting legislation) and we have assessed the extent of compliance with such laws as part of our financial statements audit. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including risk of override of controls) and determined that the principal risks were related to management bias in judgemental areas of the financial statements such as income recognition, as well as the risk of inappropriate journal entries to manipulate the reported surplus. Audit procedures performed by the engagement team included testing the appropriateness of journal entries and other adjustments, and assessing whether judgements made in making accounting estimates are indicative of any potential bias. We reviewed financial statement disclosures and tested these to supporting documentation to assess compliance with laws and regulations, and we performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.

Secondly, the charity is subject to other laws and regulations where the consequence for non-compliance could have a material effect on the amounts or disclosures in the financial statements. We identified the following areas as those most likely to have such an effect: Compliance with the charitable objectives, public benefit, fundraising regulations, data protection, employment law and safeguarding. The company is subject to regular internal and external audits to ensure compliance with these areas.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other key management and inspection. This inspection included a review of the external audits conducted within the year for any evidence of non-compliance, reading minutes of meetings of those charged with governance, reviewing any reports made to regulators, in addition to an assessment of the charity's formal risk assessment. Through these procedures, if we became aware of any non-compliance, we considered the impact on the procedures performed on the related financial statement items.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. The further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. As with any audit, there is a greater risk of non-detection of irregularities as these may involve collusion, intentional omissions of the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
ACTION DEAFNESS**

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.

A handwritten signature in black ink that reads "Niall Kingsley". The signature is written in a cursive style with a long, sweeping underline.

Mr N A Kingsley FCA (Senior Statutory Auditor)
for and on behalf of Duncan & Toplis Audit Limited, Statutory Auditor
3 Princes Court
Royal Way
Loughborough
Leicestershire
LE11 5XR

Date 28 May 2025

ACTION DEAFNESS

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 30 SEPTEMBER 2024

		Unrestricted funds £	Walsall Deaf Society (Designated) £	Oxford Clawback Fund (Designated) £
	Notes			
INCOME AND ENDOWMENTS FROM				
Donations and legacies	3	52,660	-	-
Charitable activities	5			
Communications		972,046	-	-
Community support		1,152,120	-	-
Learning		7,591	-	-
Other services		12,562	-	-
Books, DVDs and AD Tech		52,706	-	-
Provision of services		166,435	-	-
Investment income	4	39,829	-	-
Other income	6	167	-	14,829
Total		<u>2,456,116</u>	<u>-</u>	<u>14,829</u>
EXPENDITURE ON				
Raising funds	7	3,076	-	-
Charitable activities	8			
Communications		835,653	-	-
Community support		1,009,317	-	-
Learning		353	-	-
Other services		112,126	22,812	-
Business development		(6,440)	-	-
Fundraising		9,320	-	-
Central operational costs		428,472	-	130,545
Professional fees		32,265	-	-
Innovation Project		-	-	-
Oxford Projects		-	-	-
Total		<u>2,424,142</u>	<u>22,812</u>	<u>130,545</u>
Net gains on investments		<u>971</u>	<u>-</u>	<u>-</u>
NET INCOME/(EXPENDITURE)		32,945	(22,812)	(115,716)
RECONCILIATION OF FUNDS				
Total funds brought forward		210,443	294,051	303,771
TOTAL FUNDS CARRIED FORWARD		<u>243,388</u>	<u>271,239</u>	<u>188,055</u>

The notes form part of these financial statements

ACTION DEAFNESS

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 30 SEPTEMBER 2024

				2024	2023
	Notes	Oxford Projects (Designated) £	Restricted funds £	Total funds £	Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	-	-	52,660	3,611
Charitable activities	5				
Communications		-	-	972,046	1,583,759
Community support		-	-	1,152,120	939,126
Learning		-	-	7,591	10,501
Other services		-	30,000	42,562	4,969
Books, DVDs and AD Tech		-	-	52,706	35,521
Provision of services		-	-	166,435	219,400
Investment income	4	-	-	39,829	2,464
Other income	6	1,255,962	-	1,270,958	466,038
Total		<u>1,255,962</u>	<u>30,000</u>	<u>3,756,907</u>	<u>3,265,389</u>
EXPENDITURE ON					
Raising funds	7	-	-	3,076	12,144
Charitable activities	8				
Communications		-	-	835,653	1,578,112
Community support		-	-	1,009,317	814,893
Learning		-	-	353	254
Other services		-	-	134,938	66,909
Business development		-	-	(6,440)	2,472
Fundraising		-	-	9,320	129
Central operational costs		-	-	559,017	491,411
Professional fees		-	-	32,265	28,959
Innovation Project		-	2,495	2,495	-
Oxford Projects		111,630	-	111,630	-
Total		<u>111,630</u>	<u>2,495</u>	<u>2,691,624</u>	<u>2,995,283</u>
Net gains on investments		<u>-</u>	<u>-</u>	<u>971</u>	<u>200</u>
NET INCOME		<u>1,144,332</u>	<u>27,505</u>	<u>1,066,254</u>	<u>270,306</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		-	-	808,265	537,959
TOTAL FUNDS CARRIED FORWARD		<u>1,144,332</u>	<u>27,505</u>	<u>1,874,519</u>	<u>808,265</u>

The notes form part of these financial statements

BALANCE SHEET
30 SEPTEMBER 2024

	Notes	Unrestricted funds £	Walsall Deaf Society (Designated) £	Oxford Clawback Fund (Designated) £
FIXED ASSETS				
Intangible assets	14	7,200	-	-
Tangible assets	15	16,782	-	-
Investments	16	14,515	-	-
		38,497	-	-
CURRENT ASSETS				
Debtors	17	428,900	57,931	1,941
Cash at bank		56,922	213,308	186,113
		485,822	271,239	188,054
CREDITORS				
Amounts falling due within one year	18	(280,899)	-	-
NET CURRENT ASSETS				
		204,923	271,239	188,054
TOTAL ASSETS LESS CURRENT LIABILITIES				
		243,420	271,239	188,054
RETIREMENT HEALTHCARE BENEFITS OBLIGATIONS	20	(31)	-	-
NET ASSETS				
		243,389	271,239	188,054

The notes form part of these financial statements

BALANCE SHEET - continued
30 SEPTEMBER 2024

				2024	2023
	Notes	Oxford Projects (Designated) £	Restricted funds £	Total funds £	Total funds £
FIXED ASSETS					
Intangible assets	14	-	-	7,200	-
Tangible assets	15	-	-	16,782	23,447
Investments	16	-	-	14,515	10,801
		-	-	38,497	34,248
CURRENT ASSETS					
Debtors	17	-	2,495	491,267	461,974
Cash at bank		<u>1,144,332</u>	<u>28,760</u>	<u>1,629,435</u>	<u>554,911</u>
		1,144,332	31,255	2,120,702	1,016,885
CREDITORS					
Amounts falling due within one year	18	-	(3,750)	(284,649)	(242,746)
NET CURRENT ASSETS		<u>1,144,332</u>	<u>27,505</u>	<u>1,836,053</u>	<u>774,139</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,144,332	27,505	1,874,550	808,387
RETIREMENT HEALTHCARE BENEFITS OBLIGATIONS	20	-	-	(31)	(122)
NET ASSETS		<u>1,144,332</u>	<u>27,505</u>	<u>1,874,519</u>	<u>808,265</u>
FUNDS	19				
Unrestricted funds				1,847,014	808,265
Restricted funds				<u>27,505</u>	<u>-</u>
TOTAL FUNDS				<u>1,874,519</u>	<u>808,265</u>

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

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



.....
Mrs A Lewis - Trustee

ACTION DEAFNESS

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	1,052,680	379,535
Net cash provided by operating activities		1,052,680	379,535
Cash flows from investing activities			
Purchase of intangible fixed assets		(10,800)	-
Purchase of tangible fixed assets		(4,909)	(6,670)
Sale of tangible fixed assets		466	-
Interest received		39,390	2,084
Dividends received		439	380
Reclassification of investments		(2,742)	-
Net cash provided by/(used in) investing activities		21,844	(4,206)
Change in cash and cash equivalents in the reporting period		1,074,524	375,329
Cash and cash equivalents at the beginning of the reporting period		554,911	179,582
Cash and cash equivalents at the end of the reporting period		1,629,435	554,911

The notes form part of these financial statements

ACTION DEAFNESS

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 30 SEPTEMBER 2024

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net income for the reporting period (as per the Statement of Financial Activities)	1,066,254	270,306
Adjustments for:		
Depreciation charges	14,616	12,500
Gain on investments	(971)	(200)
Interest received	(39,390)	(2,084)
Dividends received	(439)	(380)
(Increase)/decrease in debtors	(28,794)	186,716
Increase/(decrease) in creditors	41,404	(87,323)
Net cash provided by operations	1,052,680	379,535

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.10.23 £	Cash flow £	At 30.9.24 £
Net cash			
Cash at bank	554,911	1,074,524	1,629,435
	554,911	1,074,524	1,629,435
Total	554,911	1,074,524	1,629,435

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

1. GENERAL INFORMATION

Action Deafness is a Private Charitable Company Limited by Guarantee, registered in England and Wales. The charity's registered number is 1163758 and the Company registration number is 06706042.

The registered office and principal place of business is The Peepul Centre, 28 Orchardson Avenue, Leicester, Leicestershire, LE4 6DP.

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

The significant accounting policies applied in the preparation of these financial statements are set out below.

These policies have been consistently applied to all years presented unless otherwise stated.

2. 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.

Income

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

The following specific policies are applied to particular categories of income:

- Donations and gifts are recognised in full in the Statement of Financial Activities when receivable.
- Legacies are recognised in full in the Statement of Financial Activities when the conditions of entitlement, certainty and measurement are satisfied.
- Grants are recognised in the Statement of Financial Activities when the conditions of receipt have been complied with as follows:
 - Grants where entitlement is not conditional on delivery of a specific performance by the charitable company, are recognised when the charitable company becomes unconditionally entitled to the grant.
 - Revenue grants are carried forward to the extent that the grantor specifies that the grant is for expenditure in future accounting periods. Grants carried forward in this way are accounted for as deferred income.
 - Grants from local governments and other agencies have been recognised as above and included as income from activities in furtherance of the charitable company's objects and have been allocated to the specific activity or project for which they were received.
 - Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers cannot be quantified and therefore has not been included in these accounts.
- Investment income is recognised when receivable.

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.

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

2. ACCOUNTING POLICIES - continued

Raising funds

Expenditure on raising funds comprises:

- the costs associated with attracting voluntary income
- the costs of fundraising
- the costs incurred in generating trading and other income

Charitable activities

Expenditure on charitable activities comprises those costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities as well as costs of an indirect nature necessary to support them.

Support costs

Support costs largely comprise central running costs of the charity.

Allocation and apportionment of costs

All costs are allocated between the expenditure categories on the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to particular activities are allocated directly, others are apportioned on the basis of the use of the resources they generate.

Intangible assets

Intangible fixed assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

The website is being amortised evenly over its estimated useful life of three years.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Computer equipment	20% on cost
--------------------	-------------

All assets transferred in from Deaf Direct on 1st October 2019 have been recognised as additions at their net book value at that date, however they continue to be depreciated at 20% of their original cost in order to write off their value over their estimated useful life.

Expenditure on fixed assets not exceeding £500 per asset is included as expenditure within the Statement of Financial Activities in the year in which the assets are purchased.

At each reporting date fixed assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared with its carrying amount. If the estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in the income statement.

If an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but not in excess of the amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment is recognised immediately in the income statement.

Taxation

The charitable company is registered with HMRC as a charity and a charitable company for tax purposes, in line with paragraph 1 of schedule 6 of the Finance Act 2010.

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024

2. ACCOUNTING POLICIES - continued

Fund accounting

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.

Debtors and creditors receivable / payable within one year

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.

Investments

Fixed asset investments are measured at fair value if the shares are publicly traded or can otherwise be measured reliably. The fair value is represented by the bid price at the financial reporting date.

Realised and unrealised gains or losses on investments are accounted for in full within the particular fund of which the investment forms a part.

Leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company is part of a multi-employer defined benefit scheme, which is treated as a defined contribution scheme in accordance with FRS102. The charitable company has agreed deficit funding with the Scheme's administrator. The cost of employer deficit contributions and net interest are recognised in the Statement of Financial Activities; unrealised gains and losses are recognised within Other Comprehensive Income with the Statement of Financial Activities, and the net pension liability (equal to the present value of the agreed deficit funding) is recognised in the Balance Sheet.

The charitable company also contributes to a defined contribution pension scheme. Contributions payable to this scheme are charged to the Statement of Financial Activity in the period to which they relate.

3. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	5,664	3,611
Legacies	<u>46,996</u>	-
	<u>52,660</u>	<u>3,611</u>

4. INVESTMENT INCOME

	2024	2023
	£	£
Dividends received	439	380
Deposit account interest	<u>39,390</u>	<u>2,084</u>
	<u>39,829</u>	<u>2,464</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024

5. INCOME FROM CHARITABLE ACTIVITIES

		2024	2023
	Activity	£	£
Course fees	Communications	26,218	219
BSL interpreting	Communications	945,828	1,583,540
Community support income	Community support	1,135,725	924,579
Additional services income	Community support	16,395	14,547
Course fees	Learning	7,293	10,501
Books, DVDs and AD Tech sales	Learning	298	-
Grants	Other services	42,562	4,969
Books, DVDs and AD Tech sales	Books, DVDs and AD Tech	52,706	35,521
Additional services income	Provision of services	166,435	219,400
		<u>2,393,460</u>	<u>2,793,276</u>

Included within income from charitable activities above are the following amounts, which are government grants as defined by the SORP:

- £Nil (2023: £4,969) from Leicestershire County Council Grants.

- £2,000 (2023: £Nil) from Southeast Staffordshire Healthy communities VCSE Alliance Engagement Funding.

6. OTHER INCOME

	2024	2023
	£	£
Other income	167	21,376
Exceptional items - Sale of Oxford Building	1,255,962	-
Exceptional items - Clawback	14,829	444,662
	<u>1,270,958</u>	<u>466,038</u>

The Clawback

Within exceptional items above is £14,829 (2023: £444,662) in respect of a clawback of costs incurred between 2019 and 2023 in relation to the running, and sale of a building in Oxford which formerly belonged to Deaf Direct.

Sale of Oxford Building

The building was sold in March 2023, and the proceeds shared between four recipient charities, including Action Deafness. The final share of net proceeds was formally agreed in June 2024 and Action Deafness received £1,255,962 in respect of this, as included within Sale of Oxford Building above.

ACTION DEAFNESS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2024

7. RAISING FUNDS

Other trading activities

	2024	2023
	£	£
Communication support	3,076	12,144

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 9) £	Totals £
Communications	829,344	6,309	835,653
Community support	978,338	30,979	1,009,317
Learning	393	(40)	353
Other services	55,013	79,925	134,938
Business development	(7,148)	708	(6,440)
Fundraising	8,027	1,293	9,320
Central operational costs	10,294	548,723	559,017
Professional fees	40,908	(8,643)	32,265
Innovation Project	2,495	-	2,495
Oxford Projects	111,630	-	111,630
	<u>2,029,294</u>	<u>659,254</u>	<u>2,688,548</u>

9. SUPPORT COSTS

	Central Overheads £	Finance £	IT & Phones £
Communications	2,429	-	3,493
Community support	25,680	-	4,786
Learning	(40)	-	-
Other services	79,752	-	173
Business development	-	-	-
Fundraising	315	-	-
Central operational costs	415,487	34,223	48,544
Professional fees	-	-	-
	<u>523,623</u>	<u>34,223</u>	<u>56,996</u>

	Professional fees £	Governance costs £	Totals £
Communications	387	-	6,309
Community support	513	-	30,979
Learning	-	-	(40)
Other services	-	-	79,925
Business development	708	-	708
Fundraising	978	-	1,293
Central operational costs	21,520	28,949	548,723
Professional fees	(8,643)	-	(8,643)
	<u>15,463</u>	<u>28,949</u>	<u>659,254</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024

10. NET INCOME/(EXPENDITURE)

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

	2024	2023
	£	£
Auditors remuneration	28,949	17,348
Depreciation - owned assets	11,108	12,585
Other operating leases	13,247	20,626
Website amortisation	<u>3,600</u>	<u>-</u>

Auditors' fees of £28,949 (2023: £17,348) which are included within Central Operational Costs include costs for the preparation of the accounts and other advisory services in relation to VAT and additional services.

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2024 nor for the year ended 30 September 2023.

Trustees' expenses

During the year, travel expenses of £NIL (2023: £Nil) were reimbursed to trustees. No other remuneration, benefits or expenses were paid to trustees during either year.

12. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	1,314,636	1,197,005
Social security costs	96,280	85,382
Other pension costs	<u>26,891</u>	<u>26,434</u>
	<u>1,437,807</u>	<u>1,308,821</u>

One employee had employee benefits between £70,000-£80,000 (2023: 0).

No employee had employee benefits between £60,000-£70,000 (2023: 1).

No other employees had employee benefits in excess of £60,000 (2023: Nil).

On a monthly basis there were 98 (2023: 87) staff spending most of their time on charitable activities.

Figures on a full-time equivalent basis were 51 (2023: 37).

At the end of the year there were 6 Trustees (2023: 9).

Action Deafness' key management personnel are the Senior Management Team. We use external salary surveys and other tools to enable us to benchmark our salaries against other charities when setting the rates of pay for the Senior Management Team.

These rates are approved by the Board of Trustees. Annual increases are normally awarded in October each year, taking into account the rate of inflation and organisational affordability. Annual increases are subject to approval by the Board of Trustees.

The total employment benefits of the key management personnel of the charity were £208,192 (2023: £233,629).

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Walsall Deaf Society (Designated) £	Oxford Clawback Fund (Designated) £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3,611	-	-
Charitable activities			
Communications	1,583,759	-	-
Community support	939,126	-	-
Learning	10,501	-	-
Other services	4,969	-	-
Books, DVDs and AD Tech	35,521	-	-
Provision of services	219,400	-	-
Investment income	2,464	-	-
Other income	21,376	-	444,662
Total	2,820,727	-	444,662
EXPENDITURE ON			
Raising funds	12,144	-	-
Charitable activities			
Communications	1,578,111	-	1
Community support	806,071	-	8,822
Learning	254	-	-
Other services	46,946	15,421	4,542
Business development	2,472	-	-
Fundraising	129	-	-
Central operational costs	364,487	-	126,692
Professional fees	28,124	-	835
Total	2,838,738	15,421	140,892
Net gains on investments	200	-	-
NET INCOME/(EXPENDITURE)	(17,811)	(15,421)	303,770
Transfers between funds	3,529	-	-
Net movement in funds	(14,282)	(15,421)	303,770
RECONCILIATION OF FUNDS			
Total funds brought forward	224,725	309,473	-
TOTAL FUNDS CARRIED FORWARD	210,443	294,052	303,770
	Oxford Projects (Designated) £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	-	3,611
Charitable activities			
Communications	-	-	1,583,759

ACTION DEAFNESS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2024

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Oxford Projects (Designated) £	Restricted funds £	Total funds £
Community support	-	-	939,126
Learning	-	-	10,501
Other services	-	-	4,969
Books, DVDs and AD Tech	-	-	35,521
Provision of services	-	-	219,400
Investment income	-	-	2,464
Other income	-	-	466,038
Total	-	-	<u>3,265,389</u>
EXPENDITURE ON			
Raising funds	-	-	12,144
Charitable activities			
Communications	-	-	1,578,112
Community support	-	-	814,893
Learning	-	-	254,669
Other services	-	-	2,472,129
Business development	-	-	491,411
Fundraising	-	-	28,959
Central operational costs	-	232	
Professional fees	-	-	
Total	-	<u>232</u>	<u>2,995,283</u>
Net gains on investments	-	-	200
NET INCOME/(EXPENDITURE)	-	(232)	270,306
Transfers between funds	-	<u>(3,529)</u>	-
Net movement in funds	-	(3,761)	270,306
RECONCILIATION OF FUNDS			
Total funds brought forward	-	3,761	537,959
TOTAL FUNDS CARRIED FORWARD	-	=	= 808,265

14. INTANGIBLE FIXED ASSETS

	Website £
COST	
Additions	<u>10,800</u>
AMORTISATION	
Charge for year	<u>3,600</u>
NET BOOK VALUE	
At 30 September 2024	<u>7,200</u>
At 30 September 2023	-

ACTION DEAFNESS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2024

15. TANGIBLE FIXED ASSETS

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 October 2023	14,954	86,249	101,203
Additions	-	4,909	4,909
Disposals	-	(29,593)	(29,593)
At 30 September 2024	<u>14,954</u>	<u>61,565</u>	<u>76,519</u>
DEPRECIATION			
At 1 October 2023	14,954	62,802	77,756
Charge for year	-	11,108	11,108
Eliminated on disposal	-	(29,127)	(29,127)
At 30 September 2024	<u>14,954</u>	<u>44,783</u>	<u>59,737</u>
NET BOOK VALUE			
At 30 September 2024	-	<u>16,782</u>	<u>16,782</u>
At 30 September 2023	-	<u>23,447</u>	<u>23,447</u>

16. FIXED ASSET INVESTMENTS

	Listed investments £	Unlisted investments £	Totals £
MARKET VALUE			
At 1 October 2023	10,801	-	10,801
Revaluations	972	439	1,411
Reclassification/transfer	<u>-</u>	<u>2,303</u>	<u>2,303</u>
At 30 September 2024	<u>11,773</u>	<u>2,742</u>	<u>14,515</u>
NET BOOK VALUE			
At 30 September 2024	<u>11,773</u>	<u>2,742</u>	<u>14,515</u>
At 30 September 2023	<u>10,801</u>	<u>-</u>	<u>10,801</u>

The investment assets are held:

	Listed investments £	Totals £
In the UK	<u>11,773</u>	<u>11,773</u>
	<u>11,773</u>	<u>11,773</u>

Cost or valuation at 30 September 2024 is represented by:

	Listed investments £	Unlisted investments £	Totals £
Valuation in 2024	<u>11,773</u>	<u>2,742</u>	<u>14,515</u>

ACTION DEAFNESS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2024

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	417,650	362,966
Other debtors	1,944	10,779
VAT	499	-
Prepayments and accrued income	71,174	88,229
	<u>491,267</u>	<u>461,974</u>

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	137,148	95,289
Social security and other taxes	25,412	23,854
VAT	34,456	36,536
Other creditors	11,824	9,844
Accruals and deferred income	75,809	77,223
	<u>284,649</u>	<u>242,746</u>

Deferred income arises when the company has received income but does not have full entitlement at the balance sheet date.

The opening deferred income consisted of:

- £15,367 Grants and donation income
- £3,211 Community support work income
- £5,295 SLA Income

The closing deferred income consists of:

- £9,878 Grants and donation income
- £2,799 Community support work income
- £969 Deaf Awareness/Deaf Support Income
- £16,517 SLA Income

These amounts have been deferred as performance conditions had not been met at the balance sheet date.

ACTION DEAFNESS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2024

19. MOVEMENT IN FUNDS

	At 1.10.23 £	Net movement in funds £	Transfers between funds £	At 30.9.24 £
Unrestricted funds				
General fund	173,721	(376)	(15,709)	157,636
Fixed Assets	23,447	(15,175)	15,709	23,981
Fixed Assets Investment Fund	13,397	1,410	-	14,807
Pension Reserve	(122)	91	-	(31)
Walsall Deaf Society (Designated)	294,051	(22,812)	-	271,239
Oxford Clawback Fund (Designated)	303,771	(115,717)	-	188,054
Oxford Projects (Designated)	-	1,144,332	-	1,144,332
Designated legacies	-	46,996	-	46,996
	808,265	1,038,749	-	1,847,014
Restricted funds				
Eveson Grant	-	30,000	-	30,000
Innovation Project	-	(2,495)	-	(2,495)
	-	27,505	-	27,505
TOTAL FUNDS	808,265	1,066,254	-	1,874,519

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	2,408,681	(2,409,057)	-	(376)
Fixed Assets	-	(15,175)	-	(15,175)
Fixed Assets Investment Fund	439	-	971	1,410
Pension Reserve	-	91	-	91
Walsall Deaf Society (Designated)	-	(22,812)	-	(22,812)
Oxford Clawback Fund (Designated)	14,829	(130,546)	-	(115,717)
Oxford Projects (Designated)	1,255,962	(111,630)	-	1,144,332
Designated legacies	46,996	-	-	46,996
	3,726,907	(2,689,129)	971	1,038,749
Restricted funds				
Eveson Grant	30,000	-	-	30,000
Innovation Project	-	(2,495)	-	(2,495)
	30,000	(2,495)	-	27,505
TOTAL FUNDS	3,756,907	(2,691,624)	971	1,066,254

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.22 £	Net movement in funds £	Transfers between funds £	At 30.9.23 £
Unrestricted funds				
General fund	182,754	(5,890)	(3,143)	173,721
Fixed Assets	29,361	(12,586)	6,672	23,447
Fixed Assets Investment Fund	12,817	580	-	13,397
Pension Reserve	(207)	85	-	(122)
Walsall Deaf Society (Designated)	309,473	(15,422)	-	294,051
Oxford Clawback Fund (Designated)	-	303,771	-	303,771
	534,198	270,538	3,529	808,265
Restricted funds				
Over 50's Club	3,529	-	(3,529)	-
Kickstart Project	232	(232)	-	-
	3,761	(232)	(3,529)	-
TOTAL FUNDS	537,959	270,306	-	808,265

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	2,820,347	(2,826,237)	-	(5,890)
Fixed Assets	-	(12,586)	-	(12,586)
Fixed Assets Investment Fund	380	-	200	580
Pension Reserve	-	85	-	85
Walsall Deaf Society (Designated)	-	(15,422)	-	(15,422)
Oxford Clawback Fund (Designated)	444,662	(140,891)	-	303,771
	3,265,389	(2,995,051)	200	270,538
Restricted funds				
Kickstart Project	-	(232)	-	(232)
TOTAL FUNDS	3,265,389	(2,995,283)	200	270,306

Designated funds**Walsall Deaf Society:**

This was created on the merger of Walsall Deaf Society. The purpose of this fund is to benefit the Deaf and Hard of Hearing in the Walsall Community.

Oxford Clawback:

The monies in respect of this fund have been received in respect of reimbursed expenditure towards the running and sale of the building. This has been set aside for activities in and around the Oxford area

Oxford Projects:

Monies received from the sale of the Oxford building which has been set aside for activities in and around the Oxford area.

Other Designated Funds:

Monies received which have been designated by the trustees for use on specific future projects.

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

19. MOVEMENT IN FUNDS - continued

Restricted funds

Innovation Project:

Costs incurred for professional fees for obtaining funding towards a research and development project.

Eveson Grant:

Monies received towards delivering charitable activities in Worcestershire.

20. EMPLOYEE BENEFIT OBLIGATIONS

Multi-employer defined Benefits Scheme - TPT Retirement Solutions - The Growth Plan

The charity participates in the scheme, a multi-employer scheme which provides benefits to some 638 non-associated participating employers. The scheme is a defined benefit scheme in the UK. It is not possible for the charity to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore, it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore, the charity is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2020. This valuation showed assets of £800.3m, liabilities of £831.9m and a deficit of £31.6m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

From 1 April 2022 to 31 January 2025: £3,312,000 per annum, payable monthly.

Unless a concession has been agreed with the Trustees the term to 31 January 2025 applies.

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2017. This valuation showed assets of £794.9m, liabilities of £926.4m and a deficit of £131.5m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

From 1 April 2019 to 30 September 2025: £11,243,000 per annum, payable monthly and increasing by 3% each on 1st April.

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the Series 1 and Series 2 scheme liabilities.

Where the scheme is in deficit and where the charity has agreed to a deficit funding arrangement the charity recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

ACTION DEAFNESS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2024

20. EMPLOYEE BENEFIT OBLIGATIONS - continued

The amounts recognised in the Statement of Financial Activities are as follows:

	Retirement healthcare benefits	
	2024	2023
	£	£
Current service cost	-	-
Net interest from net defined benefit asset/liability	4	10
Past service cost	<u>-</u>	<u>-</u>
	<u>4</u>	<u>10</u>
Actual return on plan assets	-	-

Changes in the present value of the defined benefit obligation are as follows:

	Retirement healthcare benefits	
	2024	2023
	£	£
Opening defined benefit obligation	122	207
Contributions by employer	(95)	(95)
Interest cost	<u>4</u>	<u>10</u>
	<u>31</u>	<u>122</u>

Principal actuarial assumptions at the Balance Sheet date (expressed as weighted averages):

	2024	2023
Discount rate	5.24%	5.88%

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

The following schedule details the deficit contributions agreed between the charity and the TPT Retirement Solutions scheme at each year-end period:

DEFICIT CONTRIBUTIONS SCHEDULE

Year	30 September 2024	30 September 2023
	£	£
Year 1	32	95
Year 2	-	32
Year 3	-	-
Year 4	-	-

The charity must recognise a liability measured as the present value of the contributions payable that arise from the deficit recovery agreement and the resulting expense in the income and expenditure account i.e. the unwinding of the discount rate as a finance cost in the period in which it arises.

It is these contributions that have been used to derive the charity's balance sheet liability.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024

21. OTHER FINANCIAL COMMITMENTS

The charitable company has the following operating lease commitments due as follows:

	2024 £	2023 £
In one year	<u>1,354</u>	<u>1,638</u>
	<u>1,354</u>	<u>1,638</u>

22. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2024.

23. FINANCIAL INSTRUMENTS

The carrying amount of the charity's financial instruments are as follows:

	2024 £	2023 £
Financial assets at fair value through income and expenditure		
Listed investments	11,773	10,801

The incomes, expenses, net gains and net losses attributable to the charity's financial instruments are summarised as follows:

	2024 £	2023 £
Net gains and losses (including changes in fair value)		
Financial assets measured at fair value through net income/expenditure	971	200

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

23. FINANCIAL INSTRUMENTS - continued

The total dividend income from financial assets that are measured at fair value through the income statement was £439 (2023 - £380).

24. LIMITED BY GUARANTEE

The charitable company is a private limited company limited by guarantee and consequently does not have share capital. Each member is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation.

ACTION DEAFNESS

England & Wales - Charity number 1163758

Accounts



REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2023

REGISTRATION NO: 06706042

REGISTERED CHARITY NO: 1163758 (England and Wales) / SC050670 (Scotland)

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STATEMENT FROM CHAIR AND CEO

MESSAGE FROM JACKIE DRIVER OBE, CHAIR

Welcome to the 2022/2023 Audited Accounts Report. As you will see throughout this report, it has been another extremely busy and challenging year at Action Deafness.

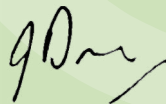
Although the effects of the pandemic are diminishing, the cost-of-living crisis has presented significant challenges to the lives of our beneficiaries and to our service provision. We have sought to pay our staff team suitable wages to ensure that we have retained and recruited personnel to deliver excellent services.

Through all these challenges, I am immensely proud of all our staff members. The demands on them have been greater than ever.

Action Deafness was established to do work that otherwise would not have been done. Today, our Community & Care and Communications Interpreting services deliver support for Deaf, deafened, hard of hearing and deafblind people in many regions of England. We have endeavoured to address the current period of economic uncertainty through our new Hubs Connect service which provides support directly to the Deaf community.

I would specifically like to thank my predecessor, Emma Allen, for steering AD through the last year to achieve a positive financial performance and ensure a continued high quality of service provision to all our beneficiaries.

Thank you,
Jackie



The Board is also grateful to all stakeholders who have collaborated with Action Deafness to move the organisation forward.



STATEMENT FROM CHAIR AND CEO



Although the effects of the pandemic are diminishing, the cost-of-living crisis has presented significant challenges to the lives of our beneficiaries and to our service provision.

MESSAGE FROM CRAIG CROWLEY MBE, CEO

2022/2023 presented new economic challenges following the demanding post pandemic period. Despite these difficulties, we managed to provide excellent services to growing numbers of beneficiaries.

In 2022/2023, we restructured our Communications Interpreting service which has positioned us well for long term financial sustainability. This re-structure allowed us to accept work in new regions and has diversified our income.

This year was also a time of fast action as we worked to establish five Hubs across our catchment areas. We did this by releasing reserves and designated funds to address loneliness, poor wellbeing and an 'information gap' in the Deaf community.

We look forward to expanding Hubs to offer community-based support as we champion the needs of Deaf, Deafblind and Hard of Hearing individuals.

This year we spent £3m to support Deaf people. We have worked hard to reduce inefficiency so that every available pound is focused on the support that we can offer to Deaf people.

I would like to thank every colleague across the AD for their tenacity, professionalism and motivation.

I also want to thank our beneficiaries for choosing us to provide services to you; your experiences and stories shape the work that we do.

If you are reading this as a funder, supporter or contractor – thank you!

Craig



**We hope
this report
shows how
your support
is enabling
us to adapt
in changing
times and
deliver services
to Deaf people
who need us.**



REPORT OF THE TRUSTEES

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 30 September 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).

OBJECTIVES AND ACTIVITIES

OBJECTIVES AND AIMS

The board of trustee directors approved new vision, mission and values in September 2023 which is part of the organisation's new 2023-2026 Strategic Plan:

OUR VISION:

"Deaf people* and people with sensory impairment should have informed choice, complete control of their lives and equal access to services when required.

Deaf people should have maximum equity, choice and control over what services they get and how it's provided, personalised and tailored to their individual needs."

(*Denotes Deaf, deaf, Deafblind, Deafened and Hard of Hearing people.)

OUR VALUES:

People-centred: Our diverse beneficiaries are at the heart of our decision making.

Integrity: We are accountable to those individuals using our services.

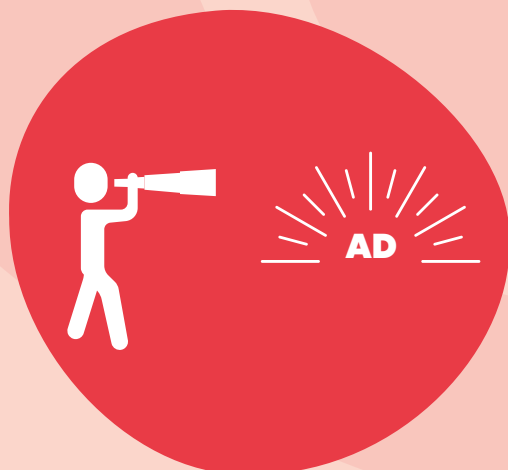
Innovative: We use our lived and professional experience to develop new solutions to existing challenges to D/deaf people's autonomy.

Leading: We create new and empowering asset based narratives about what it means to be D/deaf.

Evolving: We constantly adapt in order to meet the changing needs of our beneficiaries.

MISSION:

- Maximising opportunities for beneficiaries to live the life they choose.
- Improving access to services by promoting and delivering effective cultural and communication solutions.
- Ensuring the organisation's continued sustainability through growth, partnership and diversification.
- Being the 'go-to' Deaf-led provider of Community & Care and Hubs Connect throughout our catchment areas within the UK.
- Maintaining important accessible services in Communications Interpreting.



KEY SUPPORTING PRINCIPLES:

- Be Deaf-led.
- Be a catalyst for positive change, creating opportunity through partnerships.
- Use our knowledge and expertise to support provision in all areas.
- Risk-taking is an intrinsic element of growth and consolidation.

Firstly, as a service provider, we seek to offer creative and diverse services in response to those identified wishes, aspirations and requirements of the people we serve and support. With an understanding of real, lived, experiences along with local and surrounding communities' concerns, we actively promote participation in day-to-day life, opportunities and decision making.

Ultimately, our people-centred services are underpinned by a strong foundation that values and fosters all aspects relating to an individual's personal development.

Secondly, we understand that our ability to deliver these ideals is inextricably linked to effective partnerships with stakeholders. This collaboration ensures continual improvement in the quality and value of services we provide in the short and long term.

We have recruited, and are constantly developing, a competent and proactive staff team who are responsive to an individual's needs whilst remaining focused on maintaining standards and achieving Action Deafness' objectives.

**2022/2023
presented new
economic
challenges
following the
demanding
post pandemic
period.**

REPORT OF THE TRUSTEES

SIGNIFICANT ACTIVITIES

Action Deafness is a Deaf-led, national, charitable company with charitable objectives focused on a wide range of services delivered throughout the UK. Primary service delivery centres are in the East and West Midlands whilst our service catchment areas are also situated in the North East (Durham) and Southern England (Oxfordshire, Wiltshire, Hertfordshire, Brighton and Sussex) regions.

OUR MAIN KEY DELIVERY SERVICES ARE:

- Community & Care
- Communications Interpreting
- Joint Ventures/Partnerships
- Equipment & Projects

We retain our charitable obligation to Leicester, Loughborough, Leicestershire, Rutland, Worcestershire, Herefordshire, Oxfordshire and Walsall. We continue, as a company limited by guarantee, to offer services that benefit Deaf, Hard of Hearing, Deafened and Deafblind communities throughout the UK.

COMPANY STATUS

The company is constituted under a Memorandum of Association, dated June 2008 and revised in September 2015 (company number 06706042), with the registered charity number 1163758. We also acquired Scottish registration status in January 2021 and therefore listed as: SCO0750. It is exempt from the use of the word "Limited" within its name.

PUBLIC BENEFIT

As a charitable company, Action Deafness provides public benefit to Deaf, Hard of Hearing, Deafened and Deafblind beneficiaries through its provision of AD Communications Interpreting services; facilitating communication between the hearing and the non-hearing community. Trustee Directors have demonstrated due regard to the Charity Commission's guidance on public benefit.

TRUSTEE DIRECTORS

Trustee Directors, elected and co-opted under the new and revised terms of the Articles of Association, are responsible for the Company's governance. Persons who served as Trustee Directors during the year are listed within the Constitutional and Administrative Details section of this report.

The Board has proactively recruited an interim Chair (Jackie Driver OBE) and new trustees following the departure of Ben Stephens, Emma Allen and Roland Hilton. The Board is committed to recruiting a permanent Chair and more Trustees so the number of board members reaches nine by the end of 2024.





**Action
Deafness was
established to
do work that
otherwise would
not have been
done.**

REPORT OF THE TRUSTEES

ACHIEVEMENTS AND PERFORMANCE HIGHLIGHTS

This review provides assurance that Action Deafness' strategic objectives are being delivered as per Action Deafness' Five Year Strategy 2018–2023 (approved by the Board of Trustees in September 2018). These outcomes have also been measured against the departmental business operating plan 2022–2023.

Since the COVID-19 pandemic, and subsequent lockdowns, the charitable company continues to use hybrid working practices. Management and operational staff members have found this arrangement to be productive.

OUR FIVE-YEAR PLAN TO 2023:

This year (2022/2023) was the fifth and final year of our Five-Year Plan and steady progress has been made to meet the agreed milestones and targets across all three of our priority areas.

A NEW 2023–2026 STRATEGY

Following two successful Strategy Day events in 2022 and 2023, the organisation produced a new 2023–2026 Strategic Plan which was approved by the Board of Trustee Directors in September 2023.

This Strategic Plan (2023–2026) details our commitment to support D/deaf, Deafblind, deafened and hard of hearing people to live complete and fulfilled lives.

Action Deafness strives to:

- Reduce inequalities by providing information, advice, guidance and support to beneficiaries.
- Provide information and tailored support to promote increasing independence.
- Establish projects and secure funding in order to meet local and regional needs.

In addition, six pillars of activity will be used to accomplish this ambition:

- Delivering high quality services.
- Pursuing growth and innovation.
- Investing in our staff and continuing to be a great place to work.
- Sustaining financial security.
- Ensuring strong governance, leadership and management.
- Expanding our profile within the health and social care sector.

This Strategy went live in October 2023. Over the next three years, it will guide our organisation's activities and initiatives to ensure continued growth and impact.



THE BIG PICTURE IN 2022/2023

- Streamlined the organisational structure to ensure Business Operating Plan Pillars were met as approved by the Board.
- Restructured the Communications Interpreting department.
- Developed new initiatives and implemented new partnerships/joint ventures with Deaf charities, organisations and stakeholders.
- Maintained formal partnership with Deaf & Hearing Trailblazers for joint hosting of the UK Deaf Leadership Summit Live Webinars and developing new action-centred leadership with AD staff
- Sold the Oxford Deaf & Hard of Hearing Centre to Pembroke College (University of Oxford) in Spring 2023
- Diversified income generation, service delivery and business activities.
- Prudently stewarded expenditure to meet approved deficit position despite a challenging economic climate. The deficit will be eventually be rectified by the operational 'clawback' from the Oxford Building sale.
- Maintained and consolidated a culture of organisational effectiveness through i) Care Quality Commission (CQC) registration, ii) ISO 9001 (Quality Management), 18841 (Interpreting) and 27001 (Information and Security) accreditation. Ensured compliance with policies and procedures in Risk Register, Business Continuation Plan, Safeguarding and UKGDPR.

KEY INITIATIVES FOR 2022/2023 PERIOD

- Expanded the new Hubs Connect Project to focus on engagement in catchment areas.
- Maintained User Consultation Groups for Worcestershire/Herefordshire/Oxfordshire and West/East Midlands (Walsall) as part of the charity's objectives and merger agreements.
- Delivered Equipment Services in Worcestershire, Herefordshire and Leicester City with thanks to financial support from Eveson Trust and partnerships with Vision Links and Leicester City Council.
- Established and delivered Community PA service in Herefordshire, Worcestershire and Hertfordshire.
- Explored and developed new initiatives in deafblind services, sensory services, care services and forensic support provision through a series of tender applications.
- Established stand-alone 24/7 Personal Care and launched new ExtraCare Service for older Deaf people at Home under Community & Care Services.
- Explored new project initiatives involving Deaf children and Young People in partnership with Deafkidz International, Royal School for the Deaf Derby and local Deaf societies in Worcestershire, Oxfordshire and Walsall.
- Continued to explore further initiatives in digitalisation, external service and care management support via joint venture arrangements.
- Revised promotions and marketing initiatives and developed new Marketing Strategy for Action Deafness.



REPORT OF THE TRUSTEES

OTHER KEY ACHIEVEMENTS

- Feedback Survey: 82% of Deaf & Hard of Hearing people reported that Action Deafness helped them to live their lives safely and independently.
- Achieved crucial Framework Agreements with Staffordshire County Council for the delivery of Deafblind Services
- Successfully acquired contracted services of BSL Interpreting with Derbyshire County Council in 2023.
- Launched a new Three Year Strategic Plan
- Launched key partnership with deafVIBE (Staffordshire).

We look forward to fostering strong partnerships and relationships with an increasing number of stakeholders with the aim of creating a better future for Deaf communities across the UK.



FINANCIAL REVIEW

FINANCIAL POSITION

Income for the 12 months amounted to **£3,265,388** (2022: £3,273,618) and expenditure for the same period amounted to **£2,995,282** (2022: £3,321,415). As a result, the surplus for the period (before other recognised gains and losses) was **£270,306** (2022 Deficit of: £48,712).

Total funds on hand at the balance sheet amount to net assets of **£808,265** (2022: £537,959).

Funds on hand at the Balance Sheet comprise the following:

- Restricted funds: £Nil (2022: £3,761).
- Designated funds:
- Walsall Deaf Society £294,051 (2022: £309,473).
- Oxford Clawback Fund £303,771 (2022: £Nil)
- Other designated funds: £36,844 (2022: £42,178) comprising the charity's tangible fixed assets and fixed asset investments and can only be realised through the sale of tangible fixed assets or investments.

Free Reserves: £173,721 (2022: £182,754), excluding the pension liability.

Investment policy and objectives: The Trustees have the power to invest in such assets as they see fit.

RESERVES POLICY

It is the policy of the charitable company that unrestricted funds which have not been designated for a specific purpose should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

Over the past few years, due to the level of year end reserves (and in particular the pension liability), the level of reserves has been insufficient to maintain designated funds. However, due to the current year surplus, reserves are starting to be built back up again. The trustees recognise the importance of ensuring that a suitable level of reserves is maintained and the board is committed to monitoring the financial position of the organisation on an on-going basis.

PENSION LIABILITY

The pension liability represents the present value of the deficit funding agreed for the multi-employer defined contribution pension scheme (TPT Retirement Solutions - the Growth Plan) of which the charitable company is a part.

GOING CONCERN

The Trustee Directors are confident that there are no material uncertainties about the charitable company's ability to continue as a going concern. They have approved a break-even budget for 2023-2024. With appropriate budgetary controls, even in the current difficult economic climate, Action Deafness will continue in operation and therefore the trustees believe it is appropriate to prepare these financial statements on a going concern basis.

REPORT OF THE TRUSTEES

FUTURE DIRECTIVES FOR 2023/2024

1. Oxford Centre for Deaf People – complete sale and disposal.

The sale proceeds are yet to be distributed to the local groups which had a historical and legal interest in the building. Funds allocated to Action Deafness will be invested to develop Oxfordshire services or placed in reserves.

2. Restructure leadership team and staffing to produce a Services Directorate.

An additional senior executive is required to generate additional sales over the next 18 months, starting from January 2024.

3. Design, develop and implement new digital infrastructure.

Action Deafness will implement a new CRM to manage Interpreting and Community & Care. AD will also utilise Monday.com to manage operational effectiveness. AD will tender for a company to deliver a new website to allow clients and stakeholders to engage with AD more effectively.

4. Design, develop and implement an all-new service to compliment AD's flagship services in Communications Interpreting and Community & Care provision.

Following our successful bid to join the Staffordshire Agreement Framework for Deafblind services, Action Deafness is looking to secure other Sensory Services contracts when they are tendered.

Due to the emergence of Hubs Connect, we will develop new project initiatives involving children and young people, especially those who are in need of extra support

5. Continue developing a Complex Need service and ExtraCare proposition for older deaf people by completing financial modelling and site analysis.

AD launched a Deaf ExtraCare at Home service in June 2022. More promotion is required to increase referrals and sales over the course of the next financial year.

Business cases are to be instigated for the potential development and delivery of complex needs service for Deaf people living in the community after being discharged from NHS Trusts.

Despite the difficulties of 2022/2023, we managed to provide excellent services to growing numbers of beneficiaries.



REPORT OF THE TRUSTEES

STRUCTURE, GOVERNANCE AND MANAGEMENT

GOVERNING DOCUMENT

The company is constituted under a Memorandum of Association, dated June 2008 and revised in September 2015 (company number 06706042), with the registered charity number 1163758.

It is exempt from the use of the word "Limited" within its name.

ORGANISATIONAL STRUCTURE

Day to day running of the charitable company is delegated to the Chief Executive Officer (CEO) who reports to the Board of Trustee Directors. The CEO operates within a wide-ranging remit as assigned by the Board. Policy states that, where individual Trustee Directors have specific and useful expertise, the CEO and identified Trustee Directors will work collaboratively.

Action Deafness' business is managed by a Board comprising of all the appointed Trustee Directors. The Board meets formally at least four times a year. Sub groups and 'Task and Finish' groups meet on additional occasions when decisions are necessary prior to the next scheduled meeting.

Trustee Directors provide AD's CEO with the guidance and leadership required to conduct the day-to-day business working of the charity. The CEO attends and reports to each meeting of the Board.

INDUCTION AND TRAINING OF NEW TRUSTEES

As an organisation, AD relies upon guidance issued by the Charity Commission in relation to Trustees' induction and training.

KEY MANAGEMENT REMUNERATION

Key management personnel of the charitable company includes Trustee Directors and the Executive Leadership Team; consisting of the CEO, Director of Finance & Operations, People's Executive, Head of Community & Care and Business Development Manager. Between these individuals, the organisation is governed and operated on a day-to-day basis.

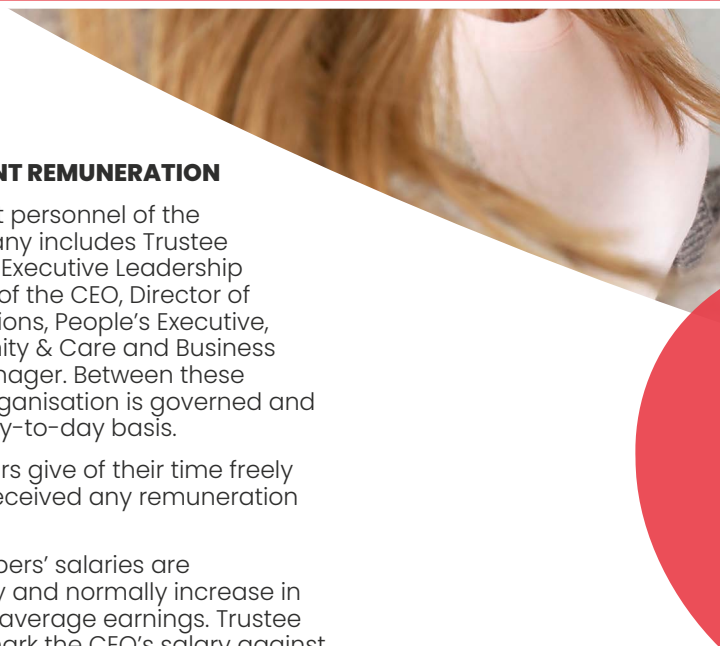
All Trustee Directors give of their time freely and no Director received any remuneration during the year.

Senior staff members' salaries are reviewed annually and normally increase in accordance with average earnings. Trustee Directors benchmark the CEO's salary against pay levels in other charitable organisations of similar size and nature.

All other salaries are determined by the Executive Leadership Team with consideration given to market forces and in-work performance benchmarks.

DEAF DIRECT

Two Action Deafness Trustee Directors (William Stavert and Penelope Lenon) are presently members of Deaf Direct Board of Trustees along with Barry Ross (Deaf Direct Chair). This Charity is currently dormant following the merger with Action Deafness in 2019. Deaf Direct has been the sole Trustee of Oxford Deaf & Hard of Hearing Centre Building. The building was sold in March 2023 and proceeds of the sale have yet to be shared amongst four local societies (one of which being Action Deafness).





Steady progress has been made to meet the agreed milestones and targets across all three of our priority areas.

RISK MANAGEMENT

Trustee Directors have a duty to identify and review any risks to which the charitable company is exposed and to ensure appropriate controls are in place providing reasonable assurance against fraud and error.

Trustee Directors use a risk register to manage risk which considers key areas of governance, operations, finance, environment and compliance.

Each area is reviewed for potential risk, potential risk impact and mitigation process.

Trustee Directors, together with the CEO and the Executive Leadership Team, review all operations and update the risk register six-monthly and annually in conjunction with ISO 9001 Quality Management, ISO 27001 Information and Security, ISO 18841 Interpreting, Care Quality Commission (CQC) Registration, Cyber Essentials Plus and SORP regulations.

Action Deafness subscribes to the Code of Fundraising Practice in all of its fundraising activities. The code is implemented through our HR and Fundraising processes. Every person involved in fundraising for Action Deafness, is trained and inducted on the expectations as set out in the code of practice.

We comply with all the GDPR legal requirements regarding donors' or fundraisers' personal data. No third-party organisations or consultants were used for raising funds for Action Deafness. There have been no breaches and complaints received with the application of this code and GDPR regulations in the reporting period.

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 key performance and risk reviews.

REPORT OF THE TRUSTEES



REFERENCE AND ADMINISTRATIVE DETAILS

REGISTERED COMPANY NUMBER

06706042 (England and Wales)

REGISTERED CHARITY NUMBER

1163758

REGISTERED OFFICE

The Peepul Centre, 28 Orchardson Avenue,
Leicester, Leicestershire LE4 6DP

TRUSTEES

- Mrs E S Allen (resigned 14.9.23)
- Mr R Grant
- Mr R F Hilton (resigned 1.1.23)
- Mrs P A Lenon
- Mrs A Lewis
- Mr W H Stavert
- Mr B J A Stephens (resigned 16.5.23)
- Mrs L K Warnes
- Mrs A Whyte (resigned 2.11.22)
- Mrs J Driver OBE (appointed 14.9.23)
- Mr A Wright (appointed 17.9.23)
- Mr T Ahmed (appointed 14.9.23)
(resigned 13.2.24)
- Mrs A France (appointed 14.9.23)
- Ms C Mitchell (appointed 13.2.24)

COMPANY SECRETARY

- Mr C A Crowley

AUDITORS

Duncan & Toplis Audit Limited,
Statutory Auditor,
3 Princes Court, Royal Way, Loughborough,
Leicestershire LE11 5XR

BANKERS

NatWest, 1 Granby Street, Leicester LE1 6EJ

SOLICITORS

Russell-Cooke Solicitors, 8 Bedford Row,
London WC1R 4BX

EXECUTIVE LEADERSHIP TEAM – 2022/2023 AND CURRENT

- Craig Crowley MBE:
Chief Executive
- Karen Draper:
Director, Finance & Operations
- Charlotte Jefferies:
People Executive
- Mhairi Simpson:
Head of Community & Care
- Jayne Oakes:
Business Development & Sensory

The auditors, Duncan & Toplis Audit Limited,
Statutory Auditor, will be proposed for re-
appointment at the forthcoming Annual
General Meeting.

Approved by order of the board of trustees

Signed for on its behalf by
Mrs J Driver, OBE:



Date: 15/06/2024

This year
we spent
£3m to
support
Deaf
people.

REPORT OF THE TRUSTEES

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Action Deafness for the purposes of company law) are responsible for preparing the Annual 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 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.

Approved by order of the board of trustees

Signed for on its behalf by
Mrs J Driver, OBE:



Date: 15/06/2024

This report has been prepared in accordance with the special provisions of Part 15 of Companies Act 2006 relating to small companies.



REPORT OF THE INDEPENDENT AUDITORS

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ACTION DEAFNESS

OPINION

We have audited the financial statements of Action Deafness (the 'charitable company') for the year ended 30 September 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 30 September 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.
- 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.

EMPHASIS OF MATTER

As disclosed in [note 23](#) to the financial statements, the charitable activities of another charity called Deaf Direct were merged into Action Deafness in October 2019. As part of the merger agreement, Action Deafness is entitled to recover certain costs incurred towards the running of a building in Oxford, previously operated by Deaf Direct, in addition to a share of the net sale proceeds once the building is sold.

The building was sold in March 2023, and the charity has recognised income of £444,661 in the financial statements to 30 September 2023, in relation to reimbursement of costs incurred towards the running of the Oxford building, as disclosed in [note 6](#).

Action Deafness received their share of the net sale proceeds of the property which amounted to £1,255,962. Recovery of this further amount, however, was contingent upon the four recipient charities agreeing their respective shares, and the Charity





Commission consenting to the distribution of the proceeds to the charities.

The Charity Commission consent to the distribution of the proceeds was obtained in December 2023, and the final split of the proceeds between the four recipient charities was agreed on 3rd June 2024, after the balance sheet date. For this reason, the charity's share of the net sale proceeds of the property disposal was not considered to be virtually certain at the balance sheet date, and therefore the trustees consider this further amount to be a contingent asset for the purposes of these financial statements.

Our opinion is not modified with respect to this matter.

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.

REPORT OF THE INDEPENDENT AUDITORS

2022/2023
was a time of
fast action as
we worked to
establish five
Hubs across
our catchment
areas.



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.
- The Report of the Trustees has been prepared in accordance with applicable legal requirements.

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.
- The financial statements are not in agreement with the accounting records and returns.
- Certain disclosures of trustees' remuneration specified by law are not made.
- We have not received all the information and explanations we require for our audit.
- 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

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.

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. The extent to which our procedures are capable of detecting irregularities including fraud are set out below.

We have identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial experience, knowledge of the sector, a review of regulatory and legal correspondence and through discussions with Trustees and other key management obtained as part of the work required by auditing standards. We have also discussed with the Trustees and other key management the policies and procedures relating to compliance with laws and regulations. We communicated laws and regulations throughout the team and remained alert to any indications of non-compliance throughout the audit. The potential impact of different laws and regulations varies considerably.

Firstly, the charity is subject to laws and regulations that directly impact the financial statements (for example financial reporting legislation) and we have assessed the extent of compliance with such laws as part of our financial statements audit. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including risk of override of controls) and determined that the principal risks were related to management bias in judgemental areas of the financial statements such as income recognition, as well as the risk of inappropriate journal entries to manipulate the reported surplus. Audit procedures performed by the engagement team included testing the appropriateness of journal entries and other adjustments, and assessing whether judgements made in making accounting estimates are indicative of any potential bias. We reviewed financial statement disclosures and tested these to supporting documentation to assess compliance with laws and regulations, and we performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.

Secondly, the charity is subject to other laws and regulations where the consequence for non-compliance could have a material effect

We look forward to expanding Hubs to offer community-based support...



on the amounts or disclosures in the financial statements. We identified the following areas as those most likely to have such an effect: Compliance with the charitable objectives, public benefit, fundraising regulations, data protection, employment law and safeguarding. The company is subject to regular internal and external audits to ensure compliance with these areas.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other key management and inspection. This inspection included a review of the external audits conducted within the year for any evidence of non-compliance, reading minutes of meetings of those charged with governance, reviewing any reports made to regulators, in addition to an assessment of the charity's formal risk assessment. Through these procedures, if we became aware of any non-compliance, we considered the impact on the procedures performed on the related financial statement items.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. The further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. As with any audit,

there is a greater risk of non-detection of irregularities as these may involve collusion, intentional omissions of the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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

USE OF OUR REPORT

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

Mr N A Kingsley FCA (Senior Statutory Auditor) for and on behalf of Duncan & Topliss Audit Limited, Statutory Auditor

3 Princes Court, Royal Way, Loughborough, Leicestershire LE11 5XR

Duncan + Topliss Audit Limited

Date: 18/06/2024

**DUNCAN
& TOPLISS**

...as we
champion the
needs of Deaf,
Deafblind
and Hard
of Hearing
individuals.

FINANCIAL STATEMENTS

FINANCIAL ACTIVITIES

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2023

	Note	Unrestricted funds £	Walsall Deaf Society £	Designated £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	3	3,609	-	-
Charitable activities	5			
Communications		1,583,759	-	-
Community support		939,127	-	-
Learning		10,501	-	-
Other services		4,969	-	-
Books, DVDs and AD tech		35,521	-	-
Kickstart project		-	-	-
Provision of services		219,400	-	-
Investment income	4	2,464	-	-
Other income	6	21,377	-	444,661
Total		2,820,727	-	444,661

	Note	Unrestricted funds £	Walsall Deaf Society £	Designated £
EXPENDITURE ON				
Raising funds	7	12,144	-	-
Charitable activities	8			
Communications		1,578,111	-	-
Community support		806,071	-	8,822
Learning		254	-	-
Other services		46,946	15,421	4,542
Business development		2,472	-	-
Fundraising		129	-	-
Central operational costs		364,487	-	126,692
Professional fees		28,124	-	835
Kickstart project		-	-	-
Total		2,838,738	15,421	140,891
Net gains on investments		200	-	-
Net income / (Expenditure)		(17,811)	(15,421)	303,770
Transfers between funds	18	3,529	-	-
Other recognised gains / (losses)				
Actuarial gains on defined benefit schemes		-	-	-
Net movement in funds		(14,282)	(15,421)	303,770
Reconciliation of funds				
Total funds brought forward		224,725	309,473	-
Total funds carried forward		210,443	294,052	303,770

The notes form part of these financial statements

FINANCIAL STATEMENTS

FINANCIAL ACTIVITIES

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2023 (CONTINUED)

	Note	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	3	-	3,609	5,024
Charitable activities	5			
Communications		-	1,583,759	2,142,859
Community support		-	939,127	879,355
Learning		-	10,501	425
Other services		-	4,969	7,938
Books, DVDs and AD tech		-	35,521	6,901
Kickstart project		-	-	120,888
Provision of services		-	219,400	101,407
Investment income	4	-	2,464	482
Other income	6	-	466,038	8,339
Total		-	3,265,388	3,273,618

	Note	Restricted funds £	2023 Total funds £	2022 Total funds £
EXPENDITURE ON				
Raising funds	7	-	12,144	12,908
Charitable activities	8			
Communications		-	1,578,111	1,930,627
Community support		-	814,893	668,971
Learning		-	254	669
Other services		-	66,909	12,855
Business development		-	2,472	21,849
Fundraising		-	129	358
Central operational costs		232	491,411	477,056
Professional fees		-	28,959	64,313
Kickstart project		-	-	131,809
Total		232	2,995,282	3,321,415
Net gains / (losses) on investments		-	200	(915)
Net income / (Expenditure)		(232)	270,306	(48,712)
Transfers between funds	18	(3,529)	-	-
Other recognised gains / (losses)				
Actuarial gains on defined benefit schemes		-	-	7,274
Net movement in funds		(3,761)	270,306	(41,438)
Reconciliation of funds				
Total funds brought forward		3,761	537,959	579,397
Total funds carried forward		-	808,265	537,959

The notes form part of these financial statements

FINANCIAL STATEMENTS

BALANCE SHEET

BALANCE SHEET STATEMENT FOR THE YEAR ENDED 30 SEPTEMBER 2023

	Note	Unrestricted funds £	Walsall Deaf Society £	Designated £
FIXED ASSETS				
Tangible assets	14	23,447	-	-
Investments	15	10,801	-	-
		34,248	-	-
CURRENT ASSETS				
Debtors	16	461,947	-	-
Cash at bank		(48,034)	294,051	303,771
		413,940	294,051	303,771
CREDITORS				
Amounts falling due within one year	17	(237,623)	-	-
Net current assets		176,317	294,051	303,771
Total assets less current liabilities		210,565	294,051	303,771
Retirement healthcare benefits obligations	19	(122)	-	-
Net assets / (Liabilities)		210,443	294,051	303,771

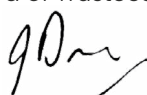
The notes form part of these financial statements

	Note	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS				
Tangible assets	14	-	23,447	29,362
Investments	15	-	10,801	10,601
		-	34,248	39,963
CURRENT ASSETS				
Debtors	16	-	461,974	648,690
Cash at bank		5,123	554,911	179,582
		5,123	1,016,885	828,272
CREDITORS				
Amounts falling due within one year	17	(5,123)	(242,746)	(330,069)
Net current assets		-	774,139	498,203
Total assets less current liabilities		-	808,387	538,166
Retirement healthcare benefits obligations	19	-	(122)	(207)
Net assets / (Liabilities)		-	808,265	537,959
FUNDS				
Unrestricted funds	18	-	808,265	534,198
Restricted funds	18	-	-	3,761
Total funds			808,265	537,959

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 15/06/2024

Signed for on its behalf by: Mrs J Driver OBE, Trustee



FINANCIAL STATEMENTS

CASH FLOW

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 SEPTEMBER 2023

	Note	2023 £	2022 £
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash generated from operations	1	379,535	(386,982)
Net cash provided by / (used in) operating activities		379,535	(386,982)
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of tangible fixed assets		(6,670)	(4,195)
Interest received		2,084	155
Dividends received		380	327
Net cash used in investing activities		(4,206)	(3,713)
Change in cash and cash equivalents in the reporting period		375,329	(390,695)
Cash and cash equivalents at the beginning of the reporting period		179,582	570,277
Cash and cash equivalents at the end of the reporting period		554,911	179,582

The notes form part of these financial statements



NOTES

CASH FLOW STATEMENT

1

RECONCILIATION OF NET INCOME / (EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net income / (expenditure) for the reporting period (as per the Statement of Financial Activities)	270,306	(48,712)
Adjustments for:		
Depreciation charges	12,500	13,221
(Gain)/losses on investments	(200)	915
Loss on disposal of fixed assets		
Interest received	(2,084)	(155)
Dividends received	(380)	(327)
Decrease/(increase) in debtors	186,716	(96,613)
Decrease in creditors	(87,323)	(254,060)
Difference between pension charge and cash contributions	-	(1,251)
Net cash provided by/ (used in) operations	379,535	(386,982)

2

ANALYSIS OF CHANGES IN NET FUNDS

	At 1.10.22 £	Cash flow £	At 30.9.23 £
Net cash			
Cash at bank	179,582	375,329	554,911
	179,582	375,329	554,911



FINANCIAL STATEMENTS

1

GENERAL INFORMATION

Action Deafness is a Private Charitable Company Limited by Guarantee, registered in England and Wales. The charity's registered number is 1163758 and the Company registration number is 06706042.

The registered office and principal place of business is The Peepul Centre, 28 Orchardson Avenue, Leicester, Leicestershire, LE4 6DP.

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

The significant accounting policies applied in the preparation of these financial statements are set out below.

These policies have been consistently applied to all years presented unless otherwise stated.



NOTES

FINANCIAL STATEMENTS

2

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.

Income

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

The following specific policies are applied to particular categories of income:

- Donations and gifts are recognised in full in the Statement of Financial Activities when receivable.
- Legacies are recognised in full in the Statement of Financial Activities when the conditions of entitlement, certainty and measurement are satisfied.
- Grants are recognised in the Statement of Financial Activities when the conditions of receipt have been complied with as follows:
 - Grants where entitlement is not conditional on delivery of a specific performance by the charitable company, are recognised when the charitable company becomes unconditionally entitled to the grant.
 - Revenue grants are carried forward to the extent that the grantor specifies that the grant is for expenditure in future accounting periods. Grants carried forward in this way are accounted for as deferred income.
 - Grants from local governments and other agencies have been recognised as above and included as

income from activities in furtherance of the charitable company's objects and have been allocated to the specific activity or project for which they were received.

- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers cannot be quantified and therefore has not been included in these accounts.
- Investment income is recognised when receivable.

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.

Raising funds

Expenditure on raising funds comprises:

- The costs associated with attracting voluntary income
- The costs of fundraising
- The costs incurred in generating trading and other income.

Charitable activities

Expenditure on charitable activities comprises those costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities as well as costs of an indirect nature necessary to support them.

Support costs

Support costs largely comprise central running costs of the charity.

Allocation and apportionment of costs

All costs are allocated between the expenditure categories on the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to particular activities are allocated directly, others are apportioned on the basis of the use of the resources they generate.

Property, plant and equipment

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Computer equipment	20% on cost
--------------------	-------------

All assets transferred in from Deaf Direct on 1st October 2019 have been recognised as additions at their net book value at that date, however they continue to be depreciated at 20% of their original cost in order to write off their value over their estimated useful life.

Expenditure on fixed assets not exceeding £500 per asset is included as expenditure within the Statement of Financial Activities in the year in which the assets are purchased.

Taxation

The charitable company is registered with HMRC as a charity and a charitable company for tax purposes, in line with paragraph 1 of schedule 6 of the Finance Act 2010. The charity is exempt from corporation tax on its charitable activities.

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.

Debtors and creditors receivable / payable within one year

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.

Investments

Fixed asset investments are measured at fair value if the shares are publicly traded or can otherwise be measured reliably. The fair value is represented by the bid price at the financial reporting date.

Realised and unrealised gains or losses on investments are accounted for in full within the particular fund of which the investment forms a part.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company is part of a multi-employer defined benefit scheme, which is treated as a defined contribution scheme in accordance with FRS102. The charitable company has agreed deficit funding with the Scheme's administrator. The cost of employer deficit contributions and net interest are recognised in the Statement of Financial Activities; unrealised gains and losses are recognised within Other Comprehensive Income with the Statement of Financial Activities, and the net pension liability (equal to the present value of the agreed deficit funding) is recognised in the Balance Sheet.

The charitable company also contributes to a defined contribution pension scheme. Contributions payable to this scheme are charged to the Statement of Financial Activity in the period to which they relate.

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FINANCIAL STATEMENTS

3

DONATIONS AND LEGACIES

	2023 £	2022 £
Donations	3,609	3,801
Legacies	–	1,223
	3,609	5,024

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INVESTMENT INCOME

	2023 £	2022 £
Dividends received	380	327
Deposit account interest	2,084	155
	2,464	482



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INCOME FROM CHARITABLE ACTIVITIES

	Activity	2023 £	2022 £
Course fees	Communications	219	-
BSL interpreting	Communications	1,583,540	2,142,859
Community support income	Community support	924,580	859,355
Grants	Community support	-	20,000
Additional services income	Community support	14,547	-
Course fees	Learning	10,501	425
Grants	Other services	4,969	7,938
Books, DVDs and AD Tech sales	Books, DVDs and AD Tech	35,521	6,901
Kickstart income	Kickstart project	-	120,888
Additional services income	Provision of services	219,400	101,407
		2,793,277	3,259,773

Included within income from charitable activities above are the following amounts, which are government grants as defined by the SORP:

- £Nil (2022: £5,000) from Worcestershire County Council.
- £4,969 (2022: £Nil) from Leicestershire County Council Grants.

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FINANCIAL STATEMENTS

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OTHER INCOME

	2023 £	2022 £
Room hire	-	200
Other income	21,377	8,139
Exceptional items	444,661	-
	466,038	8,339

The Clawback

The exceptional items of £444,661 (2022: £NIL) noted above is in respect of a clawback of costs incurred between 2019 and 2023 in relation to the running, and sale of a building in Oxford which formerly belonged to Deaf Direct. The building was sold in the year, and the charity expects to receive a share of the net sale proceeds, as detailed in [Note 23](#).

7

RAISING FUNDS

	2023 £	2022 £
Other trading activities		
Communication support	12,144	12,908
	12,144	12,908

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CHARITABLE ACTIVITIES COSTS

* See Note 9

	Direct costs £	Support costs* £	Totals £
Communications	1,545,569	32,542	1,578,111
Community support	795,733	19,160	814,893
Learning	254	-	254
Other services	56,791	10,118	66,909
Business development	1,679	793	2,472
Fundraising	119	10	129
Central operational costs	1,864	489,547	491,411
Professional fees	10,032	18,927	28,959
	2,412,041	571,097	2,983,138



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SUPPORT COSTS

	Central overheads £	Finance £	IT & phones £
Communications	9,123	2,085	7,183
Community support	15,242	-	3,918
Other services	10,008	-	110
Business development	-	-	-
Fundraising	10	-	-
Central operational costs	368,392	40,072	38,451
Professional fees	-	-	-
	402,775	42,157	49,662

	Professional fees £	Governance costs £	Totals £
Communications	-	14,151	32,542
Community support	-	-	19,160
Other services	-	-	10,118
Business development	793	-	793
Fundraising	-	-	10
Central operational costs	(850)	43,482	489,547
Professional fees	18,759	168	18,927
	18,702	57,801	571,097

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NET INCOME/(EXPENDITURE)

	2023 £	2022 £
Net income/(expenditure) is stated after charging/(crediting):		
Auditors remuneration	17,348	15,144
Depreciation - owned assets	12,585	13,221
Other operating leases	20,626	24,600
Auditors' fees of £17,348 (2022: £15,144) which are included within Central Operational Costs include costs for the preparation of the accounts and other advisory services in relation to VAT.		

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TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2023 nor for the year ended 30 September 2022.

Trustees' expenses

During the year, travel expenses of £NIL (2022: £Nil) were reimbursed to trustees. No other remuneration, benefits or expenses were paid to trustees during either year.

NOTES

FINANCIAL STATEMENTS

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STAFF COSTS

	2023 £	2022 £
Wages and salaries	1,197,005	1,074,533
Social security costs	85,382	75,158
Other pension costs	26,434	23,863
	1,308,821	1,173,554

One employee had employee benefits between £60,000-£70,000 (2022: 1).

No other employees had employee benefits in excess of £60,000 (2022: Nil).

On a monthly basis there were 87 (2022: 80) staff spending most of their time on charitable activities.

Figures on a full-time equivalent basis were 37 (2022: 40).

At the end of the year there were 9 Trustees (2022: 9).

Action Deafness' key management personnel are the Senior Management Team. We use external salary surveys and other tools to enable us to benchmark our salaries against other charities when setting the rates of pay for the Senior Management Team.

These rates are approved by the Board of Trustees. Annual increases are normally awarded in October each year, taking into account the rate of inflation and organisational affordability. Annual increases are subject to approval by the Board of Trustees.

The total employment benefits of the key management personnel of the charity were £233,629 (2022: £182,289).





NOTES

FINANCIAL STATEMENTS

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COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Walsall Deaf Society £	Designated £	Restricted funds £	Total funds £
Income and Endowments from					
Donations and legacies	5,024	-	-	-	5,024
Charitable activities					
Communications	2,142,859	-	-	-	2,142,859
Community support	859,355	-	-	20,000	879,355
Learning	425	-	-	-	425
Other services	7,938	-	-	-	7,938
Books, DVDs and AD Tech	6,901	-	-	-	6,901
Kickstart project	-	-	-	120,888	120,888
Provision of services	101,407	-	-	-	101,407
Investment income	482	-	-	-	482
Other income	8,339	-	-	-	8,339
Total	3,132,730	-	-	140,888	3,273,618
Expenditure on					
Raising funds	12,908	-	-	-	12,908
Charitable activities					
Communications	1,930,627	-	-	-	1,930,627
Community support	648,971	-	-	20,000	668,971
Learning	669	-	-	-	669
Other services	12,855	-	-	-	12,855
Business development	21,849	-	-	-	21,849
Fundraising	358	-	-	-	358
Central operational costs	477,056	-	-	-	477,056
Professional fees	64,313	-	-	-	64,313
Kickstart project	-	-	-	131,809	131,809
Total	3,169,606	-	-	151,809	3,321,415

	Unrestricted funds £	Walsall Deaf Society £	Designated £	Restricted funds £	Total funds £
Net gains/(losses) on investments	(915)	-	-	-	(915)
Net income/(expenditure)	(37,791)	-	-	(10,921)	(48,712)
Transfers between funds	15,000	(15,000)	-	-	-
Other recognised gains/(losses)					
Actuarial gains on defined benefit schemes	7,274	-	-	-	7,274
Net movement in funds	(15,517)	(15,000)	-	(10,921)	(41,438)
Reconciliation of funds					
Total funds brought forward	240,242	324,473	-	14,682	579,397
Total funds carried forward	224,725	309,473	-	3,761	537,959

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TANGIBLE FIXED ASSETS

	Motor vehicles £	Computer equipment £	Totals £
Cost			
At 1 October 2022	14,954	79,579	94,533
Additions	-	6,670	6,670
At 30 September 2023	14,954	86,249	101,203
Depreciation			
At 1 October 2022	14,954	50,217	65,171
Charge for year	-	12,585	12,585
At 30 September 2023	14,954	62,802	77,756
Net book value			
At 30 September 2023	-	23,447	23,447
At 30 September 2022	-	29,362	29,362



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FINANCIAL STATEMENTS

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FIXED ASSET INVESTMENTS

Market value

At 1 October 2022
Revaluations
At 30 September 2023

Listed investments £
10,601
200
10,801

Net book value

At 30 September 2023
At 30 September 2022

10,801
10,601

The investment assets are held:

	Listed investments £	Totals £
In the UK	10,801	10,801
	10,801	10,801

Cost or valuation at 30 September 2023 is represented by:

	Listed investments £
Valuation in 2023	10,801

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DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	362,966	611,104
Other debtors	10,779	2,510
Prepayments and accrued income	88,229	35,076
	461,974	648,690



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CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	95,289	196,925
Social security and other taxes	23,854	21,484
VAT	36,536	51,611
Other creditors	9,844	6,481
Accruals and deferred income	77,223	53,568
	242,746	330,069

Deferred income arises when the company has received income but does not have full entitlement at the balance sheet date.

The opening deferred income consisted of:

- £14,830 Grants and donation income
- £1,990 Community support work income

The closing deferred income consists of:

- £15,367 Grants and donation income
- £3,211 Community support work income
- £5,295 SLA Income

These amounts have been deferred as performance conditions had not been met at the balance sheet date.

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FINANCIAL STATEMENTS

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MOVEMENT IN FUNDS

	At 1.10.22 £	Net movement in funds £	Transfers between funds £	At 30.9.23 £
Unrestricted funds				
General fund	182,754	(5,890)	(3,143)	173,721
Fixed Assets	29,361	(12,586)	6,672	23,447
Fixed Assets Investment Fund	12,817	580	-	13,397
Pension Reserve	(207)	85	-	(122)
Walsall Deaf Society	309,473	(15,422)	-	294,051
Oxford Clawback Fund	-	303,771	-	303,771
	534,198	270,538	3,529	808,265
Restricted funds				
Over 50's Club	3,529	-	(3,529)	-
Kickstart Project	232	(232)	-	-
	3,761	(232)	(3,529)	-
Total funds	537,959	270,306	-	808,265
Net movement in funds, included in the above are as follows:				
	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	2,820,347	(2,826,237)	-	(5,890)
Fixed Assets	-	(12,586)	-	(12,586)
Fixed Assets Investment Fund	380	-	200	580
Pension Reserve	-	85	-	85
Walsall Deaf Society	-	(15,422)	-	(15,422)
Oxford Clawback Fund	444,661	(140,890)	-	303,771
	3,265,388	(2,995,050)	200	270,538
Restricted funds				
Kickstart Project	-	(232)	-	(232)
Total funds	3,265,388	(2,995,282)	200	270,306

Comparatives for movement in funds

	At 1.10.21 £	Net movement in funds £	Transfers between funds £	At 30.9.22 £
Unrestricted funds				
General fund	197,181	(25,232)	10,805	182,754
Fixed Assets	38,387	(13,221)	4,195	29,361
Fixed Assets Investment Fund	13,406	(589)	-	12,817
Pension Reserve	(8,732)	8,525	-	(207)
Walsall Deaf Society	324,473	-	(15,000)	309,473
	564,715	(30,517)	-	534,198
Restricted funds				
Over 50's Club	3,529	-	-	3,529
Kickstart Project	11,153	(10,921)	-	232
	14,682	(10,921)	-	3,761
Total funds	579,397	(41,438)	-	537,959

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	3,132,404	(3,157,636)	-	(25,232)
Fixed Assets	-	(13,221)	-	(13,221)
Fixed Assets Investment Fund	326	-	(915)	(589)
Pension Reserve	-	1,251	7,274	8,525
	3,132,730	(3,169,606)	6,359	(30,517)
Restricted funds				
Kickstart Project	120,888	(131,809)	-	(10,921)
Eveson Grant	20,000	(20,000)	-	-
	140,888	(151,809)	-	(10,921)
Total funds	3,273,618	(3,321,415)	6,359	(41,438)

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FINANCIAL STATEMENTS

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MOVEMENT IN FUNDS continued

Designated funds

Walsall Deaf Society:

This was created on the merger of Walsall Deaf Society. The purpose of this fund is to benefit the Deaf and Hard of Hearing in the Walsall Community.

Oxford Clawback:

Monies received from the sale of the Oxford building which has been set aside for activities in and around the Oxford area.

Restricted funds

Kickstart Project: This fund relates to monies received from Department for Work and Pensions (DWP) towards the cost of employing 16-24 year olds who are at risk of long term unemployment.

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EMPLOYEE BENEFIT OBLIGATIONS**Multi-employer defined Benefits Scheme – TPT Retirement Solutions – The Growth Plan**

The charity participates in the scheme, a multi-employer scheme which provides benefits to some 638 non-associated participating employers. The scheme is a defined benefit scheme in the UK. It is not possible for the charity to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore, it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore, the charity is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2020. This valuation showed assets of £800.3m, liabilities of £831.9m and a deficit of £31.6m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

From 1 April 2022 to 31 January 2025: £3,312,000 per annum, payable monthly.

Unless a concession has been agreed with the Trustees the term to 31 January 2025 applies.

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2017. This valuation showed assets of £794.9m, liabilities of £926.4m and a deficit of £131.5m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

From 1 April 2019 to 30 September 2025: £11,243,000 per annum, payable monthly and increasing by 3% each on 1st April.

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the Series 1 and Series 2 scheme liabilities.

Where the scheme is in deficit and where the charity has agreed to a deficit funding arrangement the charity recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

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FINANCIAL STATEMENTS

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EMPLOYEE BENEFIT OBLIGATIONS continued

The amounts recognised in the Statement of Financial Activities are as follows:

	Retirement healthcare benefits	
	2023 £	2022 £
Current service cost	-	-
Net interest from net defined benefit asset/liability	10	87
Past service cost	-	-
Remeasurements - impact of a change in assumptions	-	(12)
Remeasurements - amendments to the contribution schedule	-	(7,262)
	10	(7,216)
Actual return on plan assets	-	-

Changes in the present value of the defined benefit obligation are as follows:

	Retirement healthcare benefits	
	2023 £	2022 £
Opening defined benefit obligation	207	8,732
Contributions by employer	(95)	(1,309)
Interest cost	10	58
Other remeasurement	-	(7,274)
	122	207

Principal actuarial assumptions at the Balance Sheet date (expressed as weighted averages):

	2023 £	2022 £
Discount rate	5.88%	6.00%

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

The following schedule details the deficit contributions agreed between the charity and the TPT Retirement Solutions scheme at each year-end period:

Deficit contributions schedule

	30 September 2023 £	30 September 2022 £
Year 1	95	95
Year 2	32	95
Year 3	-	32
Year 4	-	-

The charity must recognise a liability measured as the present value of the contributions payable that arise from the deficit recovery agreement and the resulting expense in the income and expenditure account i.e. the unwinding of the discount rate as a finance cost in the period in which it arises.

It is these contributions that have been used to derive the charity's balance sheet liability.

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OTHER FINANCIAL COMMITMENTS

The charitable company has the following operating lease commitments due as follows:

	2023 £	2022 £
In one year	1,638	1,638
	1,638	1,638

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RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2023.

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FINANCIAL INSTRUMENTS

The carrying amount of the charity's financial instruments are as follows:

	2023 £	2022 £
Financial assets at fair value through income and expenditure		
Listed investments	10,801	10,601

The incomes, expenses, net gains and net losses attributable to the charity's financial instruments are summarised as follows:

Net gains and losses (including changes in fair value)		
Financial assets measured at fair value through net income/expenditure	200	(915)

The total dividend income from financial assets that are measured at fair value through the income statement was £380 (2022 - £327).



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FINANCIAL STATEMENTS

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CONTINGENT ASSETS

Share of sale proceeds

The charitable activities of Deaf Direct (registered charity company number: 04802357) were merged into Action Deafness in October 2019, and as part of the merger agreement, Action Deafness was entitled to a share of the net sales proceeds following the sale of a building in Oxford, once all professional and legal fees are covered. In addition, Action Deafness is entitled to reimbursement of costs incurred towards the running of the building and associated legal and professional costs until the date of the property sale.

The building was sold in March 2023, and the charity has recognised income of £444,661 in the financial statements to 30 September 2023, in relation to reimbursement of costs incurred towards the running of the Oxford building, as disclosed in [note 6](#).

Action Deafness received their share of the net sale proceeds of the property which amounted to £1,255,962. Recovery of this further amount, however, was contingent upon the four recipient charities agreeing their respective shares, and the Charity Commission consenting to the distribution of the proceeds to the charities.

The Charity Commission consent to the distribution of the proceeds was obtained in December 2023, and the final split of the proceeds between the four recipient charities was agreed on 3rd June 2024, after the balance sheet date. For this reason, the charity's share of the net sale proceeds of the property disposal was not considered to be virtually certain at the balance sheet date, and therefore the trustees consider this further amount to be a contingent asset for the purposes of these financial statements.

The funds received will be used in accordance with the terms of the Charity Commission's consent.

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LIMITED BY GUARANTEE

The charitable company is a private limited company limited by guarantee and consequently does not have share capital. Each member is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation.





Registration no: **06706042**

Registered charity no: **1163758 (England and Wales) / SC05670 (Scotland)**

CONTACT US

Registered office: **The Peepul Centre, Orchardson Avenue, Leicester LE4 6DP**

Tel: **0116 2533200 / +(44) 07947 714040 (24 hour voice/sms number)**

Email: **enquiries@actiondeafness.org.uk**

Website: **www.actiondeafness.org.uk**



ACTION DEAFNESS

England & Wales - Charity number 1163758

Accounts



Registration no: **06706042**

Registered charity no: **1163758** (England and Wales) / **SC050670** (Scotland)

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2022

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STATEMENT FROM CHAIR AND CHIEF EXECUTIVE



MESSAGE FROM EMMA ALLEN – CHAIR

As you will see throughout this report, it has been another extremely busy year at Action Deafness.

All this hard work has been necessary to adapt the organisation's working practices in light of a post pandemic operating climate. Many Deaf, deafened, hard of hearing and deafblind people have been disproportionately affected by the COVID 19 pandemic and the current period of economic uncertainty will exacerbate this disadvantage.

I am delighted that this year we were finally able to resume many of our face to face services, providing help to those who were unable to access digital services during the peak of the pandemic.

While some clients prefer face to face services, our remote services have helped us reach many people during periods of lockdown and beyond who would otherwise have remained isolated and vulnerable. Our staff team have been brilliant in responding to the challenges, quickly adapting to change and going the extra mile to provide support to those most in need.

The Generation Communication project and the Hubs Connect service were the standout achievements of last year. Generation Communication trained young Deaf people

to visit and teach older Deaf people about digital literacy. This enabled Deaf people to stay connected during lockdowns and helped them adapt to an increasingly digital world. Generation Communication led to the establishment of the new Hubs Connect service as AD sought to engage more effectively with local members of Deaf and hard of hearing communities.

After 12 years of faithful service, one of our Trustees, Roland Hilton, stepped down from the Board of Trustees in 2023. The Board of Trustees are grateful for Roland's long service, for the many ways he has supported the organisation and for his work relating to the ISO accreditation standards.

I would specifically like to thank AD's staff team who have worked together to make a real difference in the lives of Deaf, hard of hearing, deafened and deafblind people in our areas of operation.

The Board is also grateful to all stakeholders who have collaborated with Action Deafness to move the organisation forward.

Thank you, Emma

A handwritten signature in black ink, appearing to read 'Emma Allen'.

STATEMENT FROM CHAIR AND CHIEF EXECUTIVE

MESSAGE FROM CRAIG CROWLEY MBE – CHIEF EXECUTIVE OFFICER

Leading Action Deafness over the last twelve months has been a tremendous honour. I am extremely grateful to everyone who has supported us in any capacity and continues to do so.

Looking back

Over the past year, we initiated rapid and extensive changes to the delivery of interpreting and community care services. These adaptations minimised, as far as possible, the impact of the pandemic and the challenging economic climate on our clients. Organisationally, post COVID offered an opportunity to reassess our strengths while simultaneously identifying and addressing weaknesses. This challenging process also provided an opportunity to review our vision and re evaluate our identity as an organisation.

We have significantly improved our information recording and sharing systems over the last year and are now able to record the real life experiences of our clients; documenting the impact our services are having. We have highlighted everyday challenges faced by Deaf, deafened, hard of hearing and Deafblind people to policy makers and commissioners, who will ultimately influence future service contracts.

The last twelve months have been hugely successful for the new Hubs Connect service. This innovation promotes social interaction for Deaf and hard of hearing people, provides an opportunity for sharing information between groups and signposts individuals to much needed services within the community.

Looking ahead

Over the coming years we aim to improve the way Deaf, deafened, hard of hearing and Deafblind people participate in the strategic and operational life of our organisation. We believe that effective participation removes barriers to engagement and creates a fair, diverse and inclusive environment, ensuring that everyone feels able to turn to us for support.

We are determined to galvanise further investment from partners and unlock the potential of new in person and digital developments in our service delivery. We are excited to explore a range of solutions with inspiring partners and bring real world benefit to Deaf people.

Finally

I am truly grateful to the people, supporters and stakeholders of Action Deafness who have continued to work tirelessly with us through these unprecedented times. I would like to thank our staff team who have, once again, gone above and beyond to deliver excellence throughout another extremely difficult year.

I am excited by what lies ahead and I want to thank everyone for your continued support.

Thank you, Craig



**We lead by example. We are
passionate and committed
to our organisation and our
service provision**



REPORT OF THE TRUSTEES

OBJECTIVES AND ACTIVITIES

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 30 September 2022. 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)

Our Vision

"A society where Deaf* people have informed choice, complete control of their lives, equal access to quality services and full communication when they need it."

(*Denotes Deaf, Deafened, Hard of Hearing and Deafblind people)

Our Values

Caring – we care about Deaf, Hard of Hearing, Deafened and Deafblind people.

Accessible – we aim to make our services more accessible and help make the services provided by other organisations increasingly accessible.

Responsive – we always put our customers and service users FIRST.

Dynamic – we have a 'CAN-DO' attitude and will never give up until we get our services right.

Honest – we are open and communicate effectively with our clients. We are sensitive to our clients' needs.

Deaf-led – we lead by example. We are passionate and committed to our organisation and our service provision.

Our Core Values

- People-centred.
- Empowering.
- Constructively challenging ways of thinking whilst encouraging a positive perspective of deafness (hearing loss).
- Transforming lives.
- Promoting independence and equality.
- Developing new ideas and opportunities.

Mission

Action Deafness supports Deaf people, and people with hearing loss, to achieve increased access, independence, choice and control.

We do this by:

- Maximising opportunities for Deaf people to live the life they choose by providing Personal Assistants and offering Personal Care services.
- Promoting effective communication solutions to improve access to services.
- Ensuring organisational sustainability through growth, partnership and diversification.
- Being a leading provider of Communications Interpreting and Community & Care support.

Key supporting principles

- Be Deaf-led.
- Be a catalyst for positive change, creating opportunity through partnerships.
- Use our knowledge and expertise to support provision in all areas.
- Risk-taking is an intrinsic element of growth and consolidation.

Firstly, as a service provider, we seek to offer creative and diverse services in response to those identified wishes, aspirations and requirements of the people we serve and support. With an understanding of real, lived, experiences along with local and surrounding communities' concerns, we actively promote participation in day-to-day life, opportunities and decision making.

Ultimately, our people-centred services are underpinned by a strong foundation that values and fosters all aspects relating to service users' personal development.

Secondly, we understand that our ability to deliver these ideals is inextricably linked to effective working partnerships with all stakeholders. This collaboration ensures continual improvement in the quality and value of services we provide.

We have recruited, and are constantly developing, a competent, motivated, sensitive and proactive staff team; responsive to users' needs whilst remaining focused on maintaining standards and achieving Action Deafness' objectives.

Significant activities

Action Deafness is a Deaf-led, national, charitable company with charitable objectives focused on a wide range of services delivered throughout the UK. Primary service delivery centres on East and West Midlands whilst our service catchment areas are also situated in North (Durham) and South (Oxfordshire, Wiltshire, Hertfordshire, Brighton and Sussex) regions. Our main key services are:

- Communications Interpreting
- Community & Care
- Joint Ventures/Partnerships
- Equipment & Projects

We retain our charitable obligation to Leicester, Loughborough, Leicestershire,

Rutland, Worcestershire, Herefordshire, Oxfordshire and Walsall. We continue, as a company limited by guarantee, to offer services that benefit Deaf, Hard of Hearing, Deafened and Deafblind communities throughout the UK.

Company status

The company is constituted under a Memorandum of Association, dated June 2008 and revised in September 2015 (company number 06706042), with the registered charity number 1163758. We also acquired Scottish registration status in January 2021 and therefore listed as: SC050670. It is exempt from the use of the word "Limited" within its name.

Public benefit

As a charitable company, Action Deafness provides public benefit to Deaf, Hard of Hearing, Deafened and Deafblind beneficiaries through its provision of AD Communications Interpreting services; facilitating communication between the hearing and the non-hearing community. Trustee Directors have demonstrated due regard to the Charity Commission's guidance on public benefit.

Trustees

Trustees, elected and co-opted under the new and revised terms of the Articles of Association, are responsible for the Company's governance. Persons who served as Trustees during the year are listed within the Constitutional and Administrative Details section of this report.

Following the resignation of Audrey Whyte in November 2022, and the retirement of Vice Chair Roland Hilton in January 2023, the charitable company is committed to appointing two new Trustees to the Board to reach 9 members.

REPORT OF THE TRUSTEES

ACHIEVEMENTS AND PERFORMANCE HIGHLIGHTS

This review provides assurance that Action Deafness' strategic objectives are being delivered as per Action Deafness' Five Year Strategy 2018-2023 (approved by the Board of Trustees in September 2018).

These outcomes have also been measured against the departmental business operating plan 2021-2022.

Since the COVID pandemic, and subsequent lockdowns, the charitable company undertook a decision to revert to hybrid working practices. This has meant that operations have been streamlined and prominent management and operations staff members predominantly work remotely from home. This exercise proved successful.

Our Five-Year Plan to 2023:

This year (2021/22) was the fourth year of our Five-Year Plan and a steady progress has been made with agreed milestones and targets across all three of our priority areas.

As would be expected in the final year of a five-year plan, many of these milestones relate to the development of proposals or preparation work in anticipation of new service launches, partnerships or areas of work to be implemented in the final year of the plan.

We have highlighted everyday challenges faced by Deaf, deafened, hard of hearing and Deafblind people to policy makers and commissioners, who will ultimately influence future service contracts.



The Big Picture in 2021–2022:

- Streamlined the organizational structure to ensure Business Operating Plan Pillars were met as approved by the Board.
- Maintained the delivery of flagship services (Communications Interpreting and Community & Care) throughout 2021–2022.
- Successfully formulated formal partnership agreements with RNID for interpreting and SignVideo VRS (for supplying BSL Interpreters).
- Developed new initiatives and implemented new partnerships/joint ventures with Deaf charities, organisations and stakeholders.
- Established a Memorandum of Understanding with Deafkidz International for developing new initiatives with children and young people.
- Maintained formal partnership with Deaf & Hearing Trailblazers for joint hosting of the inaugural UK Deaf Leadership Summit Live Webinars and developing new action centred leadership with AD staff
- Maintained our relationship with Pembroke College (University of Oxford) through the long stop extension agreement. Planning permission was granted in August 2022 leading to the intended sale of Oxford Deaf & Hard of Hearing Building by Spring 2023.
- Diversified income generation, service delivery and business activities.
- Prudently stewarded expenditure to meet approved deficit position despite challenging economic climate. This will eventually be met by operational clawback from the Oxford Building sale.
- Maintained and consolidated a culture of organisational effectiveness through i) Care Quality Commission (CQC) registration, ii) ISO9 001 (Quality Management), 1 8841 (Interpreting) and 27001 (Information and Security) accreditations. Ensured compliance with policies and procedures in Risk Register, Business Continuation Plan, Safeguarding and UKGDPR.



REPORT OF THE TRUSTEES

Key Initiatives for 2021/2022 Period

- Successfully completed the Action Kickstart (DWP Kickstart Scheme) project with successful delivery of trainees aged 18-24 for work experience opportunities with Action Deafness and partnering Deaf charities throughout the UK.
- Successfully utilized COVID grant Lottery funding for the Generation Communication project for older Deaf and Hard of Hearing people.
- Launched the new Hubs Connect Project to focus on engagement in catchment areas.
- Re-established User Consultation Groups for Worcestershire/Herefordshire/Oxfordshire and West/East Midlands (Walsall) as part of the charity's objectives and merger agreements.
- Delivered Equipment Services in Worcestershire, Herefordshire and Leicester City with thanks to financial support from Eveson Trust and partnerships with Vision Links and Leicester City Council.
- Established and delivered Community PA service in Herefordshire, Worcestershire and Hertfordshire
- Worked towards the approved planning permission granted by Oxford City Council of Oxford Deaf & Hard of Hearing Centre building with view of sale completed by Pembroke College around Spring 2023.
- Explored and developed new initiatives in deafblind services, sensory services, care services and forensic support provision through a series of tender applications.
- Established development opportunities by meeting Chief Executives of NHS & ICB Trusts to optimize Shared Business Services (SBS), NEPO (North East Procurement Organisation) and ESCC (East Sussex County Council) framework participation.
- Established stand alone 24/7 Personal Care and launched new ExtraCare Service for older Deaf people at Home under Community & Care Services.

- Explored new project initiatives involving Deaf children and Young People in partnership with Deafkidz International, Royal School for the Deaf Derby and local Deaf societies in Worcestershire, Oxfordshire and Walsall.
- Continued to explore further initiatives in digitalisation, external service and care management support via joint venture arrangements.
- Established and developed new Hubs Connect provision in Walsall following the recent merger with Walsall Deaf Community Services (WDCS).
- Revised promotions and marketing initiatives and developed new Fundraising Strategy for Action Deafness.

Other Key Achievements

- Feedback Survey: 82% of Deaf & Hard of Hearing people reported that Action Deafness helped them to live their lives safely and independently.
- Achieved crucial Framework Agreements with Staffordshire County Council for the delivery of Deafblind Services.
- Feedback Survey: 73% of stakeholders stated that Action Deafness' services helped them to get through COVID to September 2022.
- We successfully obtained ISO 18841 and retained ISO 9001 and 27001 accreditation in May 2022.
- Successfully obtained extension contract with St Andrew's Healthcare for the provision of BSL Interpreting in medium secure services for Deaf patients to May 2023.
- Successfully acquired contracted services of BSL Interpreting with Wiltshire County Council in August 2022 and NHS Sussex Health for three years in September 2022.
- Successfully tendered for Durham Hub Sensory Services - will begin delivery in October 2022 for three years.
- Achieved 75% of our Five Year Strategic 'Goals' through service provision and business development.

We are now able to record the real life experiences of our clients; documenting the impact our services are having.

Stakeholders and Supporters

We extend our appreciation to the following stakeholders, supporters and partners (in alphabetical order) for their assistance, collaboration and partnership during 2021-2022:

- Brighton and Hove Clinical Commissioning Group (CCG)
- Brighton & Sussex Universities Hospitals NHS
- CJ Interpreting (now Rare Rockets)
- DeafCOG
- Deaf and Hearing Trailblazers
- DeafKidz International
- Derby City Council
- Derbyshire County Council
- East Sussex County Council
- Eveson Trust
- Futures Housing Group
- Herefordshire County Council
- Herefordshire & Worcestershire Health & Care NHS
- Hertfordshire County Council
- Leicester City Council
- Leicestershire County Council
- Nottingham City Council
- Nottinghamshire County Council
- Oxford City Council
- Oxfordshire County Council
- RNID
- Splice Agency
- St Andrew's Healthcare Trust
- Sussex Partnership MH NHS
- University Hospitals of Leicester NHS
- Vision Links (Herefordshire)
- Walsall Deaf Community Services
- Warwickshire County Council
- Worcester City Council
- Worcestershire Acute Hospitals NHS
- Worcestershire County Council

We look forward to fostering strong partnerships and relationships with an increasing number of organisations with the aim of creating a better future for Deaf communities across the UK.



REPORT OF THE TRUSTEES



FINANCIAL REVIEW

Financial position

Income for the 12 months amounted to £3,273,618 (2021: £4,531,395) and expenditure for the same period amounted to £3,321,415 (2021: £4,090,121). As a result, the deficit for the period (before other recognised gains and losses) was £47,797 (2021 Surplus of: £441,274).

The defined benefit scheme liability was settled during the year, while the present value of the deficit funding agreed on the multi-employer defined contribution pension scheme (TPT Retirement Solutions - The Growth Plan) of which the charitable company is a part, reduced to a liability of £207 (2021: £8,732).

Total funds on hand at the balance sheet amount to net assets of £537,959 (2021: £579,397).

Funds on hand at the Balance Sheet date comprise restricted Funds of £3,761 (2021: £14,682). Walsall Deaf Society funds of £309,473 (2021: £324,473) which are designated and £39,963 (2021: £49,904) comprising the charity's tangible fixed assets and fixed asset investments and can only be realised through the sale of tangible fixed assets or investments. Free Reserves, excluding the pension liability, amount to £184,762 (2021: £190,337).

Investment policy and objectives The Trustees have the power to invest in such assets as they see fit.

Reserves policy

It is the policy of the charitable company that unrestricted funds which have not been designated for a specific purpose should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

Over the past few years, due to the level of year end reserves (and in particular the pension liability), the level of reserves has been insufficient to maintain designated funds. However, due to the prior year surplus, reserves are starting to be built back up again. The trustees recognise the importance of ensuring that a suitable level of reserves is maintained and the board is committed to monitoring the financial position of the organisation on an on-going basis.

Pension liability

The pension liability represents the total of the following:

The present value of the deficit funding agreed for the multi-employer defined contribution pension scheme (TPT Retirement Solutions - the Growth Plan) of which the charitable company is a part.

Going concern

The Trustees are confident that there are no material uncertainties about the charitable company's ability to continue as a going concern. They have approved a realistic (with break-even in mind) budget for 2022/2023. With appropriate budgetary controls, no pension liability and even in the current difficult economic climate, Action Deafness will continue in operation and it is only appropriate to prepare these financial statements on a going concern basis.

REPORT OF THE TRUSTEES

FUTURE DIRECTIVES FOR 2022–2023

1. Oxford Centre for Deaf People – complete sale and disposal

Formal completion of the sale has now happened. We are currently working towards funds allocation as appropriate.

Sale proceeds will be subject to an operational clawback to meet the costs expended in the protracted sale process. The remaining funds will be shared among the groups which have a historical and legal interest in the building. Funds allocated to Action Deafness will be invested to develop Oxfordshire services or placed in reserves.

2. Restructure leadership team and staffing to ensure effective delivery of two flagship services; Communications Interpreting and Community & Care, with the aim of maximising business development opportunities including SBS and LA sensory service contracts

Additional senior executive leadership is required to generate additional sales over the next 18 months, starting from January 2023.

3. Design, develop and implement a digital infrastructure enabling clients to access AD's services through a digital portal

Digitalisation plans have been reordered to incorporate an initial CRM produced by the Access Group.

The CRM will eventually replace/ amalgamate other databases including LangServ (Interpreting), CharityLog (Community) and Sage (Finance & Operations).

Our new Digital Marketing Manager will begin implementing AD's Digital Portal during the next financial year.

4. Design, develop and implement an all-new service to compliment AD's flagship services in Communications Interpreting and Community & Care provision

Following our successful bid to join the Staffordshire Agreement Framework for Deafblind services, Action Deafness is looking to secure other Sensory Services contracts when they are tendered.

Due to the emergence of Hubs Connect, we will develop new project initiatives involving children and young people, especially those who are in need of extra support.

5. Continue developing a Complex Need service and ExtraCare proposition for older deaf people by completing financial modelling and site analysis

AD launched a Deaf ExtraCare at Home service in June 2022. More promotion is required to increase referrals and sales over the course of the next financial year.

Business cases are to be instigated for the potential development and delivery of complex needs service for Deaf people living in the community after being discharged from NHS Trusts.

The Generation Communication project and the Hubs Connect service were the standout achievements of last year



REPORT OF THE TRUSTEES

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The company is constituted under a Memorandum of Association, dated June 2008 and revised in September 2015 (company number 06706042), with the registered charity number 1163758.

It is exempt from the use of the word "Limited" within its name.

Trustees

Trustees, elected and co-opted under the new and revised terms of the Articles of Association, are responsible for the Company's governance. Persons who served as Trustee during the year are listed within the Constitutional and Administrative Details section of this report. Following mergers with Deaf Direct and Walsall Deaf Community Services, and the retirement of Barry Ross as Joint Chair, and trustees Helen Foulkes and Andrew Freeman, the charitable company re-established its Trustee Board of nine members. Subsequently, on 17th September 2021, Alison Lewis was elected as Joint Vice-Chair.

Induction and training of new trustees

As an organisation, Action Deafness relies upon guidance issued by the Charity Commission in relation to Trustees' induction and training.

Organisational structure

Day to day running of the charitable company is delegated to the Chief Executive Officer (CEO) who reports to the Board of Trustees. The CEO operates within a wide-ranging remit as assigned by the Board. Policy states that, where individual Trustees have specific and useful expertise, the CEO and identified Trustees will work collaboratively.

Action Deafness' business is managed by a Board comprising of all the appointed Trustees. The Board meets formally at least four times a year and on additional occasions when decisions are necessary prior to the next scheduled meeting.

Trustees provide AD's CEO with the guidance and leadership required to conduct the day-to-day business working of the charity. The CEO attends and reports to each meeting of the Board.



With an understanding of real, lived, experiences along with local and surrounding communities' concerns, we actively promote participation in day-to-day life, opportunities and decision making

Induction and training of new trustees

As an organisation, AD relies upon guidance issued by the Charity Commission in relation to Trustees' induction and training.

Key management remuneration

Key management personnel of the charitable company includes Trustees and the Executive Leadership Team; comprising of CEO, Director of Finance & Operations, Head of Community & Care, Head of Interpreting, Finance & Operations Manager, Service Delivery Manager, Business Development Manager and Registered Community Manager. Between these individuals, the organisation is governed and operated on a day-to-day basis.

All Trustees give of their time freely and no Director received any remuneration during the year.

Senior staff members' salaries are reviewed annually and normally increase in accordance with average earnings. Trustees benchmark the CEO's salary against pay levels in other charitable organisations of similar size and nature.

All other salaries are determined by the Executive Leadership Team with consideration given to market forces and in-work performance benchmarks.



REPORT OF THE TRUSTEES

Risk management

Trustees have a duty to identify and review any risks to which the charitable company is exposed and to ensure appropriate controls are in place providing reasonable assurance against fraud and error.

Trustees use a risk register to manage risk which considers key areas of governance, operations, finance, environment and compliance.

Each area is reviewed for potential risk, potential risk impact and mitigation process.

Trustees, together with the CEO and the Executive Leadership Team, review all operations and update the risk register six-monthly and annually in conjunction with ISO 9001 Quality Management, ISO 27001 Information and Security, ISO 18841 Interpreting, Care Quality Commission (CQC) Registration, Cyber Essentials Plus and SORP regulations.

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 key performance and risk reviews.

Action Deafness subscribes to the Code of Fundraising Practice in all of its fundraising activities. The code is implemented through our HR and Fundraising processes. Every person involved in fundraising for Action Deafness, is trained and inducted on the expectations as set out in the code of practice.

We comply with all the GDPR legal requirements regarding donors' or fundraisers' personal data. No third-party organisations or consultants were used for raising funds for Action Deafness. There have been no breaches and complaints received with the application of this code and GDPR regulations in the reporting period.

...THAT
YOU CAN'T
HEAR YOU
DONT...
FACE M

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06706042 (England and Wales)

Registered Charity number

1163758

SC050670 (Scotland)
(registered in January 2021)

Registered office

The Peepul Centre, 28 Orchardson Avenue,
Leicester, Leicestershire LE4 6DP

Trustees

- Mrs E S Allen, Chair
- Mr R Grant
- Mr R F Hilton (resigned 1.1.23)
- Mrs P A Lenon
- Mrs A Lewis
- Mr W H Stavert
- Mr B J A Stephens
- Mrs L K Warnes
- Mrs A Whyte (resigned 2.11.22)

Company Secretary

- Mr C A Crowley MBE

Auditors

Duncan & Toplis Limited, Statutory Auditor,
3 Princes Court, Royal Way, Loughborough,
Leicestershire LE11 5XR

Bankers

NatWest, 1 Granby Street, Leicester LE1 6EJ

Solicitors

Russell-Cooke Solicitors, 8 Bedford Row,
London WC1R 4BX

Executive Leadership Team – 2021/2022 and current

- Craig Crowley MBE:
Chief Executive
- Karen Draper:
Director, Finance & Operations
(with effect from October 2021)
- Charlotte Jefferies:
People Executive
- Nigel Cleaver:
Head of Communications Interpreting
- Mhairi Simpson:
Head of Community & Care
- Jayne Oakes:
Head of Business & Innovation
(with effect from February 2022)
- Amy Dhillon:
Service Delivery Manager

Approved by order of the board of trustees

Signed for on its behalf by
Mrs E S Allen – Trustee:



Date: 12 June 2023

Over the past
year, we initiated
rapid and extensive
changes to the
delivery of
interpreting and
community care
services

REPORT OF THE TRUSTEES

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Action Deafness for the purposes of company law) are responsible for preparing the Annual 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 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
- 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.

This report has been prepared in accordance with the special provisions of Part 15 of Companies Act 2006 relating to small companies.

Approved by order of the board of trustees

Signed for on its behalf by
Mrs E S Allen – Trustee:



Date: 12 June 2023

Over the coming years we aim to improve the way Deaf, deafened, hard of hearing and Deafblind people participate in the strategic and operational life of our organisation



REPORT OF THE INDEPENDENT AUDITORS

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ACTION DEAFNESS

Opinion

We have audited the financial statements of Action Deafness (the 'charitable company') for the year ended 30 September 2022 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 30 September 2022 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.
- 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.

Emphasis of matter

As disclosed in note 24 to the financial statements, the charitable activities of another charity called Deaf Direct were merged into Action Deafness in the previous year. As part of the merger agreement, Action Deafness is entitled to recover certain costs incurred towards the running of a building in Oxford, previously operated by Deaf Direct, in addition to a share of the net sale proceeds once the building is sold.

As recovery of any amounts is contingent upon a future property disposal, and this is not considered to be virtually certain at the balance sheet date, the trustees consider this to be a contingent asset for the purposes of these financial statements. Therefore, a debtor for any income due to Action Deafness has not been recognised in these financial statements. The income will be recognised upon completion of the property disposal in the following accounting period.

Our opinion is not modified with respect to this matter.

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.
- The Report of the Trustees has been prepared in accordance with applicable legal requirements.

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.
- The financial statements are not in agreement with the accounting records and returns.
- Certain disclosures of trustees' remuneration specified by law are not made.
- We have not received all the information and explanations we require for our audit
- 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.

REPORT OF THE INDEPENDENT AUDITORS

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.

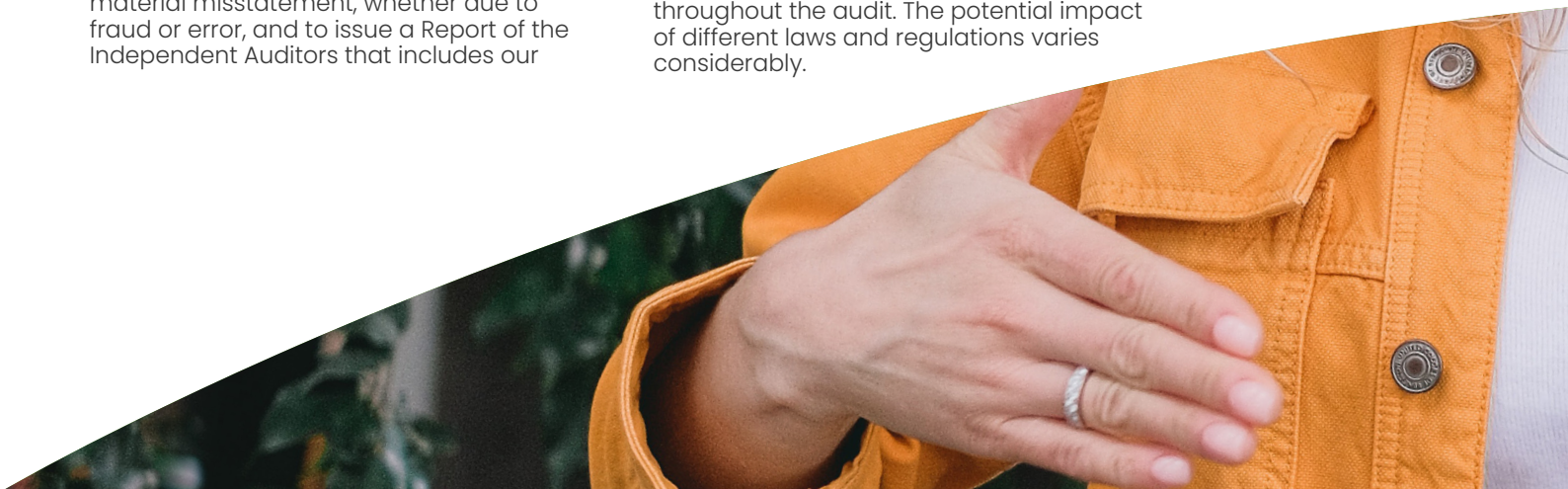
Our responsibilities for the audit of the financial statements

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:

We have identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial experience, knowledge of the sector, a review of regulatory and legal correspondence and through discussions with Trustees and other key management obtained as part of the work required by auditing standards. We have also discussed with the Trustees and other key management the policies and procedures relating to compliance with laws and regulations. We communicated laws and regulations throughout the team and remained alert to any indications of non-compliance throughout the audit. The potential impact of different laws and regulations varies considerably.



Firstly, the charity is subject to laws and regulations that directly impact the financial statements (for example financial reporting legislation) and we have assessed the extent of compliance with such laws as part of our financial statements audit. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including risk of override of controls) and determined that the principal risks were related to management bias in judgemental areas of the financial statements such as income recognition, as well as the risk of inappropriate journal entries to manipulate the reported surplus. Audit procedures performed by the engagement team included testing the appropriateness of journal entries and other adjustments, and assessing whether judgements made in making accounting estimates are indicative of any potential bias. We reviewed financial statement disclosures and tested these to supporting documentation to assess compliance with laws and regulations, and we performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.

Secondly, the charity is subject to other laws and regulations where the consequence for non-compliance could have a material effect on the amounts or disclosures in the financial statements. We identified the following areas as those most likely to have such an effect: Compliance with the charitable objectives, public benefit, fundraising regulations, data protection, employment law and safeguarding. The company is subject to regular internal and external audits to ensure compliance with these areas.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other key management and inspection. This inspection included a review of the external audits conducted within the year for any evidence of non-compliance, reading minutes of meetings of those charged with governance, reviewing any reports made to regulators, in addition to an assessment of the charity's formal risk assessment. Through these procedures, if we became aware of any non-compliance, we considered the impact on the procedures performed on the related financial statement items.



REPORT OF THE INDEPENDENT AUDITORS





Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. The further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. As with any audit, there is a greater risk of non-detection of irregularities as these may involve collusion, intentional omissions of the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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/auditors-responsibilities. 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.

Mr N A Kingsley FCA (Senior Statutory Auditor)

Signed for and on behalf of
Duncan & Toplis Limited, Statutory Auditor,
3 Princes Court, Royal Way, Loughborough,
Leicestershire LE11 5XR

Duncan + Toplis

Date: 23 June 2023

**DUNCAN
& TOPLIS**

We believe that effective participation removes barriers to engagement and creates a fair, diverse and inclusive environment, ensuring that everyone feels able to turn to us for support.

FINANCIAL STATEMENTS

FINANCIAL ACTIVITIES

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2022

	Note	Unrestricted funds £	Walsall Deaf Society £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	3	5,024	-	-	5,024	365,333
Charitable activities	6					-
Communications		2,142,859	-	-	2,142,859	3,028,133
Community support		859,355	-	20,000	879,355	747,614
Learning		425	-	-	425	7,685
Other services		7,938	-	-	7,938	30,400
Books, DVDs and AD tech		6,901	-	-	6,901	7,732
Kickstart project		-	-	120,888	120,888	64,241
Generation Communication project		-	-	-	-	95,000
Provision of services		101,407	-	-	101,407	170,263
Other trading activities	4	-	-	-	-	6,200
Investment income	5	482	-	-	482	351
Other income	7	8,339	-	-	8,339	8,443
Total		3,132,730	-	140,888	3,273,618	4,531,395

	Note	Unrestricted funds £	Walsall Deaf Society £	Restricted funds £	2022 Total funds £	2021 Total funds £
EXPENDITURE ON						
Raising funds	8	12,908	-	-	12,908	10,033
Charitable activities	9					
Communications		1,930,627	-	-	1,930,627	2,721,496
Community support		648,971	-	20,000	668,971	436,859
Learning		669	-	-	669	3,650
Other services		12,855	-	-	12,855	94,830
Books, DVDs and AD tech		-	-	-	-	9,053
Business development		21,849	-	-	21,849	78,573
Fundraising		358	-	-	358	6,461
Central operational costs		477,056	-	-	477,056	500,005
Professional fees		64,313	-	-	64,313	75,279
Kickstart project		-	-	131,809	131,809	53,087
Generation Communication project		-	-	-	-	100,795
Total		3,169,606	-	151,809	3,321,415	4,090,121

FINANCIAL STATEMENTS

FINANCIAL ACTIVITIES

	Note	Unrestricted funds £	Walsall Deaf Society £	Restricted funds £	2022 Total funds £	2021 Total funds £
Net gains / (losses) on investments		(915)	-	-	(915)	2,167
Net income / (Expenditure)		(37,791)	-	(10,921)	(48,712)	443,441
Transfers between funds	19	15,000	(15,000)	-	-	-
Other recognised gains / (losses)						
Actuarial gains on defined benefit schemes		7,274	-	-	7,274	20
Net movement in funds		(15,517)	(15,000)	(10,921)	(41,438)	443,461
Reconciliation of funds						
Total funds brought forward		240,242	324,473	14,682	579,397	135,936
Total funds carried forward		224,725	309,473	3,761	537,959	579,397

BALANCE SHEET

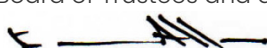
BALANCE SHEET STATEMENT FOR THE YEAR ENDED 30 SEPTEMBER 2022

	Note	Unrestricted funds £	Walsall Deaf Society £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS						
Tangible assets	15	29,362	-	-	29,362	38,388
Investments	16	10,601	-	-	10,601	11,516
		39,963	-	-	39,963	49,904
CURRENT ASSETS						
Debtors	17	648,458	-	232	648,690	552,077
Cash at bank		(133,690)	309,473	3,799	179,582	570,277
		514,768	309,473	4,031	828,272	1,122,354
CREDITORS						
Amounts falling due within one year	18	(329,799)	-	(270)	(330,069)	(584,129)
Net current assets		184,969	309,473	3,761	498,203	538,225
Total assets less current liabilities		224,932	309,473	3,761	538,166	588,129
Retirement healthcare benefits obligations	20	(207)	-	-	(207)	(8,732)
Net assets		224,725	309,473	3,761	537,959	579,397
FUNDS						
Unrestricted funds	19	-	-	-	534,198	564,715
Restricted funds		-	-	-	3,761	14,682
Total funds					537,959	579,397

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 12 June 2023.

Signed for on its behalf by: Mrs E S Allen, Trustee



FINANCIAL STATEMENTS

CASH FLOW

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 SEPTEMBER 2022

	Note	2022 £	2021 £
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash generated from operations	1	(386,982)	284,190
Net cash (used in) / provided by operating activities		(386,982)	284,190
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of tangible fixed assets		(4,195)	(7,296)
Purchase of fixed asset investments		-	(318)
Sale of fixed asset investments		-	1,597
Interest received		155	33
Dividends received		327	318
Net cash used in investing activities		(3,713)	(5,666)
Change in cash and cash equivalents in the reporting period		(390,695)	278,524
Cash and cash equivalents at the beginning of the reporting period		570,277	291,753
Cash and cash equivalents at the end of the reporting period		179,582	570,277

The notes form part of these financial statements



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MOUTH.**

NOTES

CASH FLOW STATEMENT

1

RECONCILIATION OF NET (EXPENDITURE) / INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net (expenditure) / income for the reporting period (as per the Statement of Financial Activities)	(48,712)	443,441
Adjustments for:		
Depreciation charges	13,221	10,128
Losses / (gain) on investments	915	(2,167)
Loss on disposal of fixed assets	-	18,483
Interest received	(155)	(33)
Dividends received	(327)	(318)
Decrease in stocks	-	9,053
Increase / (decrease) in debtors	(96,613)	185,151
Decrease in creditors	(254,060)	(315,335)
Difference between pension charge and cash contributions	(1,251)	(64,213)
Net cash (used in) / provided by operations	(386,982)	284,190

2

ANALYSIS OF CHANGES IN NET FUNDS

	At 1.10.21 £	Cash flow £	At 30.9.22 £
Net cash			
Cash at bank	570,277	(390,695)	179,582
	570,277	(390,695)	179,582



FINANCIAL STATEMENTS

1

GENERAL INFORMATION

Action Deafness is a Private Charitable Company Limited by Guarantee, registered in England and Wales. The charity's registered number is 1163758 and the Company registration number is 06706042.

The registered office and principal place of business is The Peepul Centre, 28 Orchardson Avenue, Leicester, Leicestershire, LE4 6DP.

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

The significant accounting policies applied in the preparation of these financial statements are set out below.

These policies have been consistently applied to all years presented unless otherwise stated.

The financial statements cover the individual entity.

The entity constitutes a public benefit entity as defined by FRS 102.

There are no material uncertainties with going concern.



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FINANCIAL STATEMENTS

2

ACCOUNTING POLICIES

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.

Income

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

The following specific policies are applied to particular categories of income:

- Donations and gifts are recognised in full in the Statement of Financial Activities when receivable.
- Legacies are recognised in full in the Statement of Financial Activities when the conditions of entitlement, certainty and measurement are satisfied.
- Grants are recognised in the Statement of Financial Activities when the conditions of receipt have been complied with as follows:
 - Grants where entitlement is not conditional on delivery of a specific performance by the charitable company, are recognised when the charitable company becomes unconditionally entitled to the grant.
 - Revenue grants are carried forward to the extent that the grantor specifies that the grant is for expenditure in future accounting periods. Grants carried forward in this way are accounted for as deferred income.
 - Grants from local governments and other agencies have been recognised as above and included as income from activities in furtherance of the charitable company's objects and have been allocated to the specific activity or project for which they were received.
 - Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers cannot be quantified and therefore has not been included in these accounts.
 - Investment income is recognised when receivable.

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.

Raising funds

Expenditure on raising funds comprises:

- The costs associated with attracting voluntary income.
- The costs of fundraising.
- The costs incurred in generating trading and other income.

Charitable activities

Expenditure on charitable activities comprises those costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities as well as costs of an indirect nature necessary to support them.

Support costs

Support costs largely comprise central running costs of the charity.

Allocation and apportionment of costs

All costs are allocated between the expenditure categories on the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to particular activities are allocated directly, others are apportioned on the basis of the use of the resources they generate.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

- Computer equipment - 20% on cost

All assets transferred in from Deaf Direct on 1 October 2019 have been recognised as additions at their net book value at that date, however they continue to be depreciated at 20% of their original cost in order to write off their value over their estimated useful life.

Expenditure on fixed assets not exceeding £500 per asset is included as expenditure within the Statement of Financial Activities in the year in which the assets are purchased.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charitable company is registered with HMRC as a charity and a charitable company for tax purposes, in line with paragraph 1 of schedule 6 of the Finance Act 2010.

The charity is exempt from corporation tax on its charitable activities.

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FINANCIAL STATEMENTS

2

ACCOUNTING POLICIES CONTINUED

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.

Debtors and creditors receivable / payable within one year

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.

Investments

Fixed asset investments are measured at fair value if the shares are publicly traded or can otherwise be measured reliably. The fair value is represented by the bid price at the financial reporting date.

Realised and unrealised gains or losses on investments are accounted for in full within the particular fund of which the investment forms a part.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company is part of a multi-employer defined benefit scheme, which is treated as a defined benefit contribution scheme in accordance with FRS102. The charitable company has agreed deficit funding with the Scheme's administrator. The cost of employer deficit contributions and net interest are recognised in the Statement of Financial Activities; unrealised gains and losses are recognised within Other Comprehensive Income with the Statement of Financial Activities, and the net pension liability (equal to the present value of the agreed deficit funding) is recognised in the Balance Sheet.

The charitable company also contributes to a defined contribution pension scheme. Contributions payable to this scheme are charged to the Statement of Financial Activity in the period to which they relate.



3

DONATIONS AND LEGACIES

	2022 £	2021 £
Donations	3,801	325,081
Legacies	1,223	40,252
	5,024	365,333



4

OTHER TRADING ACTIVITIES

	2022 £	2021 £
Sale of stock	-	200
Business Development	-	6,000
	-	6,200

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INVESTMENT INCOME

	2022 £	2021 £
Dividends received	327	318
Deposit account interest	155	33
	482	351

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FINANCIAL STATEMENTS

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INCOME FROM CHARITABLE ACTIVITIES

	Activity	2022 £	2021 £
BSL interpreting	Communications	2,142,859	3,028,133
Community support income	Community Support	859,355	747,614
Grants	Community Support	20,000	-
Course fees	Learning	425	7,685
Grants	Other services	7,938	30,400
Books, DVDs and AD Tech sales	Books, DVDs and AD Tech	6,901	7,732
Kickstart income	Kickstart Project	120,888	64,241
Grants	Generation Communication Project	-	95,000
Additional Services Income	Provision of Services	101,407	170,263
		3,259,773	4,151,068

Included within income from charitable activities above are the following amounts, which are government grants as defined by the SORP:

- £5,000 (2021: £NIL) from Worcestershire County Council.
- £NIL (2021: £7,120) from Leicestershire County Council Covid Grants.
- £NIL (2021: £95,000) from The National Lottery Community Fund towards the Generation Communication project.
- £NIL (2021: £64,241) from The Department for Work and Pensions towards the Kickstart Project.

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OTHER INCOME

	2022 £	2021 £
Room hire	200	3,452
Other income	8,139	4,991
	8,339	8,443

8

RAISING FUNDS

	2022 £	2021 £
Other trading activities		
Bad debts	-	1,365
Communication support	12,908	8,668
	12,908	10,033

9

CHARITABLE ACTIVITIES COSTS

*See Note 10

	Direct costs £	Support costs* £	Totals £
Communications	1,888,449	42,178	1,930,627
Community Support	555,924	113,047	668,971
Learning	669	-	669
Other services	12,855	-	12,855
Business Development	38,461	(16,612)	21,849
Fundraising	358	-	358
Central Operational costs	6,155	470,901	477,056
Professional fees	-	64,313	64,313
Kickstart Project	103,128	28,681	131,809
	2,605,999	702,508	3,308,507



NOTES

FINANCIAL STATEMENTS

10

SUPPORT COSTS

	Central overheads £	Finance £	IT & phones £	
Communications	2,131	-	-	
Community Support	113,047	-	-	
Business Development	-	(12,709)	-	
Central Operational Costs	384,003	51,916	25,972	
Professional Fees	-	-	-	
Kickstart Project	-	-	28,616	
	499,181	39,207	54,588	
	Professional fees £	Governance costs £	Totals £	
Communications	-	40,047	42,178	
Community Support	-	-	113,047	
Business Development	(3,903)	-	(16,612)	
Central Operational Costs	9,010	-	470,901	
Professional Fees	23,895	40,418	64,313	
Kickstart Project	65	-	28,681	
	29,067	80,465	702,508	

11

NET INCOME/(EXPENDITURE)

	2022 £	2021 £
Net income/(expenditure) is stated after charging/(crediting):		
Auditors remuneration	15,144	8,656
Depreciation - owned assets	13,221	13,167
Other operating leases	24,600	42,311
Deficit on disposal of fixed assets	-	18,483

Auditors' fees of £15,144 (2021: £8,656) which are included within Central Operational Costs include costs for the preparation of the accounts and other advisory services in relation to VAT.

12

TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2022 nor for the year ended 30 September 2021.

Trustees' expenses

During the year, travel expenses of £NIL (2021: £140) were reimbursed to trustees. No other remuneration, benefits or expenses were paid to trustees during either year.

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STAFF COSTS

	2022 £	2021 £
Wages and salaries	1,074,533	954,056
Social security costs	75,158	63,936
Other pension costs	23,863	20,561
	1,173,554	1,038,553

One employee had employee benefits between £60,000–£70,000 (2021: 1).

No other employees had employee benefits in excess of £60,000 (2021: Nil).

On a monthly basis there were 80 (2021: 87) staff spending most of their time on charitable activities.

Figures on a full-time equivalent basis was 40 (2021: 26.8).

At the end of the year there were 9 Trustees (2021: 9).

Action Deafness' key management personnel are the Senior Management Team. We use external salary surveys and other tools to enable us to benchmark our salaries against other charities when setting the rates of pay for the Senior Management Team.

These rates are approved by the Board of Trustees. Annual increases are normally awarded in October each year, taking into account the rate of inflation and organisational affordability. Annual increases are subject to approval by the Board of Trustees.

The total employment benefits of the key management personnel of the charity were £182,289 (2021: £167,903).



NOTES

FINANCIAL STATEMENTS

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COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Walsall Deaf Society £	Restricted funds £	Total funds £
Income and Endowments from				
Donations and legacies	40,860	324,473	-	365,333
Charitable activities				
Communications	3,028,133	-	-	3,028,133
Community Support	747,614	-	-	747,614
Learning	7,685	-	-	7,685
Other Services	30,400	-	-	30,400
Books, DVDs and AD Tech	7,732	-	-	7,732
Kickstart Project	-	-	64,241	64,241
Generation Communication Project	-	-	95,000	95,000
Provision of Services	170,263	-	-	170,263
Other trading activities	6,200	-	-	6,200
Investment income	351	-	-	351
Other income	8,443	-	-	8,443
	4,047,681	324,473	159,241	4,531,395
Expenditure on				
Raising funds	10,033	-	-	10,033
Charitable activities				
Communications	2,721,496	-	-	2,721,496
Community Support	436,859	-	-	436,859
Learning	3,650	-	-	3,650
Other Services	94,830	-	-	94,830
Books, DVDs and AD Tech	9,053	-	-	9,053
Business Development	78,573	-	-	78,573
Fundraising	6,461	-	-	6,461
Central Operational costs	500,005	-	-	500,005
Professional Fees	75,279	-	-	75,279
Kickstart Project	-	-	53,087	53,087
Generation Communication Project	5,795	-	95,000	100,795
	3,942,034	-	148,087	4,090,121

	Unrestricted funds £	Walsall Deaf Society £	Restricted funds £	Total funds £
Net gains on investments	2,167	-	-	2,167
Net income	107,815	324,473	11,153	443,441
Transfers between funds	25,678	-	(25,678)	-
Other recognised gains / (losses)				
Actuarial gains on defined benefit schemes	20	-	-	20
Net movement in funds	133,513	324,473	(14,525)	443,461
Reconciliation of funds				
Total funds brought forward	106,729	-	29,207	135,936
Total funds carried forward	240,242	324,473	14,682	579,397

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TANGIBLE FIXED ASSETS

	Motor vehicles £	Computer equipment £	Totals £
Cost			
At 1 October 2021	14,954	75,384	90,338
Additions	-	4,195	4,195
At 30 September 2022	14,954	79,579	94,533
Depreciation			
At 1 October 2021	14,954	36,996	51,950
Charge for year	-	13,221	13,221
At 30 September 2022	14,954	50,217	65,171
Net book value			
At 30 September 2022	-	29,362	29,362
At 30 September 2021	-	38,388	38,388



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FINANCIAL STATEMENTS

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FIXED ASSET INVESTMENTS

	Listed investments £	
Market value		
At 1 October 2021	11,516	
Revaluations	(915)	
At 30 September 2022	10,601	
Net book value		
At 30 September 2022	10,601	
At 30 September 2021	11,516	
	Listed investments £	Totals £
The investment assets are held:		
In the UK	10,601	10,601
	10,601	10,601
Cost or valuation at 30 September 2022 is represented by:		
Valuation in 2022	10,601	

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DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	611,104	507,059
Other debtors	2,510	6,847
Prepayments and accrued income	35,076	38,171
	648,690	552,077



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CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	196,925	205,902
Social security and other taxes	21,484	18,158
VAT	51,611	245,264
Other creditors	6,481	7,056
Accruals and deferred income	53,568	107,749
	330,069	584,129

Deferred income has arisen when the company has received income but does not have full entitlement at the balance sheet date.

The opening deferred income consisted of:

- £9,900 Kickstart Project income
- £12,620 Covid grant income from Leicestershire County Council
- £30,014 Community support work income

The closing deferred income consists of:

- £14,830 Grants and donation income
- £1,990 Community support work income

These amounts have been deferred as performance conditions had not been met at the balance sheet date.



NOTES

FINANCIAL STATEMENTS

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MOVEMENT IN FUNDS

	At 1.10.21 £	Net movement in funds £	Transfers between funds £	At 30.9.22 £
Unrestricted funds				
General fund	197,181	(25,232)	10,805	182,754
Fixed Assets	38,387	(13,221)	4,195	29,361
Fixed Assets Investment Fund	13,406	(589)	-	12,817
Pension Reserve	(8,732)	8,525	-	(207)
Walsall Deaf Society	324,473	-	(15,000)	309,473
	564,715	(30,517)	-	534,198
Restricted funds				
Over 50's Club	3,529	-	-	3,529
Kickstart Project	11,153	(10,921)	-	232
	14,682	(10,921)	-	3,761
Total funds	579,397	(41,438)	-	537,959

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	3,132,404	(3,157,636)	-	(25,232)
Fixed Assets	-	(13,221)	-	(13,221)
Fixed Assets Investment Fund	326	-	(915)	(589)
Pension Reserve	-	1,251	7,274	8,525
	3,132,730	(3,169,606)	6,359	(30,517)
Restricted funds				
Kickstart Project	120,888	(131,809)	-	(10,921)
Eveson Grant	20,000	(20,000)	-	-
	140,888	(151,809)	-	(10,921)
Total funds	3,273,618	(3,321,415)	6,359	(41,438)

Comparatives for movement in funds

	At 1.10.20 £	Net movement in funds £	Transfers between funds £	At 30.9.21 £
Unrestricted funds				
General fund	175,280	135,828	(113,927)	197,181
Fixed Assets	62,742	(31,651)	7,296	38,387
Fixed Assets Investment Fund	12,198	1,208	-	13,406
Pension Reserve	(77,882)	2,450	66,700	(8,732)
Deaf Direct Unrestricted Merger Reserve	(65,609)	-	65,609	-
Walsall Deaf Society	-	324,473	-	324,473
	106,729	432,308	25,678	564,715
Restricted funds				
Over 50's Club	3,529	-	-	3,529
Deaf Direct Merger Reserve	25,678	-	25,678	-
Kickstart Project	-	11,153	-	11,153
	29,207	11,153	25,678	14,682
Total funds	135,936	443,461	-	579,397

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	4,047,365	(3,912,814)	1,277	135,828
Fixed Assets	-	(31,651)	-	(31,651)
Fixed Assets Investment Fund	318	-	890	1,208
Pension Reserve	-	2,430	20	2,450
Walsall Deaf Society	324,473	-	-	324,473
	4,372,156	(3,942,035)	2,187	432,308
Restricted funds				
Kickstart Project	64,240	(53,087)	-	11,153
Generation Communication Project	95,000	(95,000)	-	-
	159,240	(148,087)	-	11,153
Total funds	4,531,396	(4,090,122)	2,187	443,461

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FINANCIAL STATEMENTS

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MOVEMENT IN FUNDS CONTINUED

Designated funds

- **Walsall Deaf Society:**

This was created on the merger of Walsall Deaf Society. The purpose of this fund is to benefit the Deaf and Hard of Hearing in the Walsall Community.

Restricted funds

- **Over 50's club:**

This was a legacy received specifically to support the activities of an Over 50s Club, supported by Action Deafness.

- **Kickstart Project:**

This fund relates to monies received from Department for Work and Pensions (DWP) towards the cost of employing 16-24 year olds who are at risk of long term unemployment.

- **Generation Communication:**

This relates to National Lottery Funding towards a project to teach elderly hard of hearing individuals how to use iPads to communicate with their loved ones, particularly during Covid-19.

- **Eveson Grant:**

This was money received from The Eveson Trust to develop Community Hub+ sites in Herefordshire, Worcestershire, Birmingham, Coventry, Dudley, Sandwell, Walsall and Wolverhampton.



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EMPLOYEE BENEFIT OBLIGATIONS

Multi-employer defined Benefits Scheme – TPT Retirement Solutions – The Growth Plan

The charity participates in the scheme, a multi-employer scheme which provides benefits to some 638 non-associated participating employers. The scheme is a defined benefit scheme in the UK. It is not possible for the charity to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore, it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore, the charity is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2020. This valuation showed assets of £800.3m, liabilities of £831.9m and a deficit of £31.6m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows.

Deficit contributions

From 1 April 2022 to 31 January 2025: £3,312,000 per annum, payable monthly.

Unless a concession has been agreed with the Trustees the term to 31 January 2025 applies.

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2017. This valuation showed assets of £794.9m, liabilities of £926.4m and a deficit of £131.5m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

From 1 April 2019 to 30 September 2025: £11,243,000 per annum, payable monthly and increasing by 3% each on 1 April.

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the Series 1 and Series 2 scheme liabilities.

Where the scheme is in deficit and where the charity has agreed to a deficit funding arrangement the charity recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

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FINANCIAL STATEMENTS

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EMPLOYEE BENEFIT OBLIGATIONS CONTINUED

The amounts recognised in the Statement of Financial Activities are as follows:

	Retirement healthcare benefits	
	2022 £	2021 £
Current service cost	-	-
Net interest from net defined benefit asset/liability	58	57
Past service cost	-	-
Remeasurements - impact of a change in assumptions	(12)	(20)
Remeasurements - amendments to the contribution schedule	(7,262)	-
	(7,216)	37
Actual return on plan assets	-	-

Changes in the present value of the defined benefit obligation are as follows:

	Defined benefit pension plans		Retirement healthcare benefits	
	2022 £	2021 £	2022 £	2021 £
Opening defined benefit obligation	-	66,700	8,732	11,182
Contributions by employer	-	-	(1,309)	(2,487)
Contributions by scheme participants	-	(66,700)	-	-
Interest cost	-	-	58	57
Other remeasurement	-	-	(7,274)	(20)
	-	-	207	8,732

The amounts recognised in other recognised gains and losses are as follows:

	Retirement healthcare benefits	
	2022 £	2021 £
Other remeasurement	7,274	20
	7,274	20

Principal actuarial assumptions at the Balance Sheet date (expressed as weighted averages):

	2022 £	2021 £
Discount rate	6.0%	0.72%

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

The following schedule details the deficit contributions agreed between the charity and the TPT Retirement Solutions scheme at each year-end period:

Deficit contributions schedule

	30 September 2022 £	30 September 2021 £
Year 1	95	2,561
Year 2	95	2,638
Year 3	92	2,717
Year 4	-	919

The charity must recognise a liability measured as the present value of the contributions payable that arise from the deficit recovery agreement and the resulting expense in the income and expenditure account i.e. the unwinding of the discount rate as a finance cost in the period in which it arises.

It is these contributions that have been used to derive the charity's balance sheet liability.

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OTHER FINANCIAL COMMITMENTS

The charitable company has the following operating lease commitments due as follows:

	2022 £	2021 £
In one year	1,638	1,221
	1,638	1,221

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RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2022.

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FINANCIAL STATEMENTS

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FINANCIAL INSTRUMENTS

The carrying amount of the charity's financial instruments are as follows:

	2022 £	2021 £
Financial assets at fair value through income and expenditure		
Listed investments	10,601	11,516

The incomes, expenses, net gains and net losses attributable to the charity's financial instruments are summarised as follows:

Net gains and losses
(including changes in fair value)

Financial assets measured at fair value through net income/expenditure	(915)	890
--	-------	-----

The total dividend income from financial assets that are measured at fair value through the income statement was £327 (2021 - £318).

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CONTINGENT ASSETS

Charitable activities

- The charitable activities of Deaf Direct (registered charity company number: 04802357) were merged into Action Deafness in October 2020, and as part of the merger agreement, Action Deafness is entitled to its share of the net sales proceeds following the sale of a building in Oxford, once all professional and legal fees are covered.
- Action Deafness has been notified that it is entitled to reimbursement of costs incurred towards the running of the building and associated legal and professional costs until the date of the sale, in addition to a share of the net sales proceeds. Costs incurred by Action Deafness totalled £356,567 to the balance sheet date, and these are expected to be reimbursed following the disposal of the property. The Trustees estimate that the total income that Action Deafness will receive to be in the region of £1.5m to £2m. As recovery of the amount is contingent upon a future property disposal, and this is not considered to be virtually certain at the balance sheet date, the trustees consider this to be a contingent asset for the purposes of these financial statements.



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LIMITED BY GUARANTEE

The charitable company is a private limited company limited by guarantee and consequently does not have share capital. Each member is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation.

SPEAK
ONE SPEAK
AT ONE
A TIME
A TIME

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POST BALANCE SHEET EVENTS**Oxford property sale**

On 14 March 2023, a building owned by Deaf Direct (registered company number: 04802357) was sold.

Royal National Institute of the Deaf (RNID)

Since the year end, it was announced that the RNID would cease all their interpreter services on 31 March 2023.

Following talks, it has been agreed that Action Deafness will take on a number of their interpreters and service agreements. This represents a significant new operation for Action Deafness.



Registration no: **06706042**

Registered charity no: **1163758 (England and Wales) / SC05670 (Scotland)**

CONTACT US

Registered office: **The Peepul Centre, Orchardson Avenue, Leicester LE4 6DP**

Tel: **0116 2533200 / +(44) 07947 714040 (24 hour voice/sms number)**

Email: **enquiries@actiondeafness.org.uk**

Website: **www.actiondeafness.org.uk**



ACTION DEAFNESS

England & Wales - Charity number 1163758

Accounts

Registration no: **06706042**

Registered charity no: **1163758 (England and Wales) / SC05670 (Scotland)**



REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2021

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STATEMENT FROM CHAIR AND CHIEF EXECUTIVE

EMMA ALLEN – CHAIR, ACTION DEAFNESS

2020–2021 was devastating for many people affected by COVID-19. Despite tough conditions, we remained determined to continue making a difference; providing those services we were able to whilst launching new ones, like our Generation Communication project funded by DCMS/ National Lottery.

We also welcomed a merger with Walsall Deaf Community Services in Autumn 2020 and achieved registered charity status in Scotland, which means Action Deafness continues to make a positive impact and support its communities in both our primary and wider secondary UK areas.

We were able to continue with much of our vital service delivery, such as Communications Interpreting, and actively assist the people we support, particularly those in community and care who were overwhelmed by the impact of the virus.

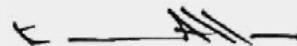
Our staff and management have been amazing, adapting what we do to ensure that we were able to provide support, in innovative ways, to the people who needed it most. I have been so proud of how the whole organisation has rallied, re-imagining our services and never losing sight of what is important: creating a positive impact on the lives of those affected by what is a complex and difficult condition in normal times, let alone during an isolating, global pandemic.

Initially, in early 2020, there were fears that the pandemic would devastate our ability to provide services effectively. There was also a real need to prioritise our commitment to the financial sustainability of Action Deafness. Although our income has grown in 2020–2021, and despite it being higher than in previous years, the Board of Trustees acknowledges there will be reduced income for the year ahead due to changes in service contracts.

Post-pandemic projections indicate that a combination of modifying parts of our services, sharing knowledge and resources across our supported communities and the introduction of the tight financial controls now in place are necessary for our future. With this in mind, we aim to secure and maintain a strong financial position.

We still have much to do and, I fear, the impact of the virus on Action Deafness is far from over. However, the Board has great confidence in our #TeamAD which has delivered brilliantly through the most challenging of times. And in you, our stakeholders, supporters and those who receive our support and services – we could not have got through this year without you all.

Thank you.




STATEMENT FROM CHAIR AND CHIEF EXECUTIVE

CRAIG CROWLEY MBE, CHIEF EXECUTIVE OFFICER

Never, in the whole of my life, have I witnessed or experienced anything comparable to working and living through a pandemic. I share our Chair, Emma's, pride in what we as #TeamAD were able to achieve, both on the frontline of service delivery and operationally, in the most complicated and often exhausting circumstances that confronted all Deaf, hard of hearing, deafened and Deafblind people, but especially our most vulnerable.

COVID-19 proved deeply disruptive and traumatic, affecting individuals and families alike in attempts to access local amenities and public places. The resulting sense of overwhelming uncertainty and insecurity is likely to continue for some time to come.

We are incredibly proud of our amazing colleagues and stakeholders, here at Action Deafness, who came together and united to successfully endure the unique and unforeseen challenges presented by 2020-21.

Our people are, without a doubt, Action Deafness' most precious resource. Going above and beyond in order to maintain delivery of our vital services. As the first lockdown began, we witnessed an unparalleled outpouring of generosity, self-sacrifice and creativity as our teams worked tirelessly to reach those who needed our help. It was truly amazing!

We are now beginning to look tentatively towards the next stages of a post-pandemic future as we seek to restore some sense of normality to the everyday experiences of Deaf people across the UK.

For Action Deafness, the challenge ahead is clear: our services have never been more needed, by so many, at a time when our income, like that of many other organisations, has taken such a significant hit. We know that the world has changed and that Action Deafness must continue to change with it.

Increasingly, Deaf people are facing significant and complex challenges. Support is required to manage and maintain mental health and wellbeing. It is important to ensure the safety and protection of our community's most vulnerable members as we continue to address issues of isolation and deliver interventions.

We have already begun building on vital knowledge acquired over recent months as we aim to ensure Action Deafness is in the best possible position to meet the challenges of tomorrow. This means fully embracing digitalisation to maximise the reach and effectiveness of our services; embedding accessibility, equality, diversity and inclusion into the heart of our charity and continuing on our journey towards becoming a truly re-booted organisation. It will also require us to harness the power of partnership working. Hub Connect will bring together local Deaf and hard of hearing communities, encouraging and supporting them to join forces with organisations from across the charity sector, a wide variety of businesses and Government departments, all with the aim of delivering the best possible outcomes for Deaf people.

By adopting a persistent focus on innovation and system change, and simultaneously utilising strategic partnerships and local delivery as part of Agreement Frameworks, such as the NHS Shared Business Services, all in conjunction with the British Sign Language Act 2022 and Health & Social Care policies, we will continue to evolve and respond to existing and emerging needs across the UK.





It is fundamentally important that, as we look forward to building on our experience with a continued commitment to Action Deafness' mission, purpose, vision and values, we lead the organisation as custodians of the charity's legacy; acknowledging the former charities of Leicester, Loughborough, Hereford, Worcester, Walsall and Oxford as we work to ensure a bright and sustainable future.

Finally, we are extremely grateful for #TeamAD and our Board of Trustees' unwavering support. We remain quietly optimistic as we enter this fresh new chapter, centred on the spirit of collaboration and partnership. We continue working with hope and an integral belief in Deaf, Hard of Hearing, Deafened and Deafblind people who will forever be at the heart of all we do.

Lenny Atkinson

It is important to ensure the safety and protection of our community's most vulnerable members as we continue to address issues of isolation and deliver interventions.

REPORT OF THE TRUSTEES

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 30 September 2021. 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).

OBJECTIVES AND ACTIVITIES

Our Vision

"A society where Deaf* people have informed choice, complete control of their lives, equal access to quality services and full communication when they need it."

(* Denotes Deaf, Deafened, Hard of Hearing and Deafblind people)

Our Values

Caring – we care about Deaf, Hard of Hearing, Deafened and Deafblind people.

Accessible – we aim to make our services more accessible and help make the services provided by other organisations increasingly accessible.

Responsive – we always put our customers and service users FIRST.

Dynamic – we have a 'CAN-DO' attitude and will never give up until we get our services right.

Honest – we are open and communicate effectively with our clients. We are sensitive to our clients' needs.

Deaf-led – we lead by example. We are passionate and committed to our organisation and our service provision.

Our Core Values

- People-centred.
- Empowering.
- Constructively challenging ways of thinking whilst encouraging a positive perspective of deafness (hearing loss).
- Transforming lives.
- Promoting independence and equality.
- Developing new ideas and opportunities.

Mission

Action Deafness supports Deaf people, and people with hearing loss, to achieve increased access, independence, choice and control.

We do this by:

- Maximising opportunities for Deaf people to live the life they choose by providing Personal Assistants and offering Personal Care services.
- Promoting effective communication solutions to improve access to services.
- Ensuring organisational sustainability through growth, partnership and diversification.
- Being a leading provider of Communications Interpreting and Community & Care support.



Key Supporting Principles

- Be Deaf-led.
- Be a catalyst for positive change, creating opportunity through partnerships.
- Use our knowledge and expertise to support provision in all areas.
- Risk-taking is an intrinsic element of growth and consolidation.

Firstly, as a service provider, we seek to offer creative and diverse services in response to those identified wishes, aspirations and requirements of the people we serve and support. With an understanding of real, lived, experiences along with local and surrounding communities' concerns, we actively promote participation in day-to-day life, opportunities and decision making.

Ultimately, our people-centred services are underpinned by a strong foundation that values and fosters all aspects relating to service users' personal development.

Secondly, we understand that our ability to deliver these ideals is inextricably linked to effective working partnerships with all stakeholders. This collaboration ensures continual improvement in the quality and value of services we provide.

We have recruited, and are constantly developing, a competent, motivated, sensitive and proactive staff team; responsive to users' needs whilst remaining focused on maintaining standards and achieving Action Deafness' objectives.

Significant activities

Action Deafness is a Deaf-led, national, charitable company with charitable objectives focused on a wide range of services delivered throughout the UK. Primary service delivery centres on both East and West Midlands, Oxfordshire whilst our service catchment areas are also situated in Hertfordshire, Brighton and Sussex.

Our main key services are:

- Communications Interpreting
- Community & Care
- Joint Ventures/Partnerships
- Equipment & Projects

We retain our charitable obligation to Leicester, Loughborough, Leicestershire, Rutland, Worcestershire, Herefordshire, Oxfordshire and Walsall. We continue, as a company limited by guarantee, to offer services that benefit Deaf, Hard of Hearing, Deafened and Deafblind communities throughout the UK.

Public benefit

As a charitable company, Action Deafness provides public benefit to Deaf, Hard of Hearing, Deafened and Deafblind beneficiaries through its provision of AD Communications Interpreting services; facilitating communication between the hearing and the non-hearing community. Trustee Directors have demonstrated due regard to the Charity Commission's guidance on public benefit.

Our people are, without a doubt, Action Deafness' most precious resource.

REPORT OF THE TRUSTEES



We have recruited, and are constantly developing, a competent, motivated, sensitive and proactive staff team.

ACHIEVEMENTS AND PERFORMANCE HIGHLIGHTS

This review provides assurance that Action Deafness' strategic objectives are being delivered as per Action Deafness' Five Year Strategy 2018-2023 (approved by the Board of Trustees in September 2018).

These outcomes have also been measured against the departmental business operating plan 2020-2021.

Since the COVID-19 pandemic, and subsequent lockdowns, the charitable company undertook a decision to revert to hybrid working practices meaning that operations have been streamlined and now allow prominent management and operations staff to predominantly work remotely from home. This exercise proved successful.

Oxford Deaf & Hard of Hearing Centre are building assets belonging to the organisation.

Our Five-Year Plan to 2023

This year (2020/21) was the third year of our Five-Year Plan and excellent progress has been made with agreed milestones and targets across all three of our priority areas.

As would be expected in the fourth year of a five-year plan, many of these milestones relate to the development of proposals or preparation work in anticipation of new service launches, partnerships or areas of work to be implemented in the final two years of the plan.

The Big Picture in 2020/2021

- Consolidated, streamlined and harmonised – by maintaining a robust and efficient organisational structure approved in the 2020/2021 Business Operating Plan.
- Maintained our flagship services (Communications Interpreting, Community & Care and Services) throughout 2020/2021.

- Concluded the partnership agreements with SignLive VRS and entered a formal partnership agreement with SignVideo VRS.
- Progressed new business development initiatives and undertook successful tender applications for NHS Shared Business Services. In formal partnership with RNID, Deaf Action and GDA, AD has become a leading SBS-approved provider for BSL Interpreting Services.
- Maintained our on-going agreement with Pembroke College (University of Oxford), with regards the proposed sale of Oxford Deaf & Hard of Hearing Centre, through the long stop extension agreement.
- Diversified income generation, service delivery and business activities to achieve year end income by September 2021.
- Successful stewardship of expenditure, achieving a surplus position (after grants/legacies/fundraising) despite COVID-19 implications and predicted recession.
- Successfully delivered activities of Community & Care Services, Communications Interpreting and AD Services complemented by Executive Office, Finance & Admin and Human Resources.
- Achieved, and successfully consolidated, a culture of organisational effectiveness through i) Care Quality Commission (CQC) registration, ii) ISO 9001 (Quality Management) and ISO27001 (Information and Security) iii) Cyber Essentials Plus re-accreditation as well as iv) compliance with policies and procedures in Risk Register, Business Continuity Plan (BCP), Safeguarding and GDPR.

REPORT OF THE TRUSTEES

Key Initiatives for 2020/2021 Period

- Developed and implemented Action Kickstart (DWP Kickstart Scheme); a project recruiting trainees, aged 18-24, to be involved in work experience opportunities with Action Deafness and partnering Deaf charities throughout the UK – this project saw only partial success as a result of challenges in the DWP's recruitment system.
- Successfully developed Generation Communication; a project for older Deaf and Hard of Hearing people who were trained in IT by a team of GC officers. Funding achieved and delivered through the Department of Culture Media & Sport and The National Lottery's Coronavirus Grant.
- Re-established user consultation groups for Worcestershire/Herefordshire/Oxfordshire and West/East Midlands (Walsall/Derby) as part of the charity's objectives and merger agreements.
- Development of Digital and Equipment Services based in Leicester City, Worcestershire, Herefordshire and Oxfordshire with thanks to the financial support from Eveson Trust and Leicester City Council.
- Development of Community PA service in Herefordshire, Worcestershire and Oxfordshire – delayed due to COVID-19 restrictions.
- Proposed sale of Oxford Deaf & Hard of Hearing Centre building to Pembroke College – further delayed due to COVID-19 and lockdown restrictions.
- Established and developed new initiatives in sensory, care and support provision. Also made several tender applications throughout the UK.
- Successfully acquired the NHS's Shared Business Services (SBS) agreement

framework for Face-to-Face (F2F) and video relay service (VRS) for BSL interpreting.

- Successfully pursued and obtained Scottish charity registration status for the purposes of key initiatives in community care.
- Despite COVID-19 restrictions, further 24/7 Personal Care and ExtraCare Project research work was conducted. A feasibility report was produced and a considerably successful webinar on Open Space took place in May 2021.
- Care and support provision in Walsall was once again delayed due to COVID-19 restrictions.
- Revamped promotions and marketing initiatives with the development of a new website and new brand logo for Action Deafness which was launched in November 2020 to huge acclaim.
- Cyber Essentials Certificate and ISO 18841 Certificate in Interpreting has been obtained.

Despite tough conditions, we remained determined to continue making a difference.



Other Key Achievements

- Feedback Survey: 77% of Deaf & Hard of Hearing people reported that Action Deafness helped them to live their lives safely and independently.
- Feedback Survey: 81% of stakeholders stated that Action Deafness' services helped them to get through COVID-19 to September 2021.
- We achieved a new accreditation in ISO 18841 Interpreting - making the organisation a first Deaf-led interpreting unit in the UK to acquire this status.
- We successfully obtained ISO 9001 and 27001 accreditation in May 2021.
- Successfully obtained agreement framework status in NEPO (North East Procurement Organisation) and ESCC (East Sussex County Council).
- 35,000 hours of community and care support were provided during 2020-2021 - 3% increase compared with figures from 2019-2020.
- 11,000 assignments were covered by Communications Interpreting - despite a decrease of 1,000 in comparison to 2019-2020 owing to changes in contract with SignLive.
- Despite COVID-19 restrictions, we still managed to achieve 75% of our Five Year Strategic 'Goals' through service provision and business development.
- CJ Interpreting (now Rare Rockets)
- DeafCOG
- Deaf and Hearing Trailblazers
- DeafKidz International
- Derby City Council
- Derbyshire County Council
- East Sussex County Council
- Eveson Trust
- Futures Housing Group
- Herefordshire County Council
- Herefordshire & Worcestershire Health & Care NHS
- Hertfordshire County Council
- Leicester City Council
- Leicestershire County Council
- Nottingham City Council
- Nottinghamshire County Council
- Oxford City Council
- Oxfordshire County Council
- RNID
- SignVideo VRS
- Splice Agency
- St Andrew's Healthcare Trust
- Sussex Partnership MH NHS
- University Hospitals of Leicester NHS
- Vision Links (Herefordshire)
- Walsall Deaf Community Services
- Warwickshire County Council
- Worcester City Council
- Worcestershire Acute Hospitals NHS
- Worcestershire County Council

Stakeholders and Supporters

We extend our appreciation to the following stakeholders, supporters and partners (in alphabetical order) for their assistance, collaboration and partnership during 2020-2021:

- Brighton and Hove Clinical Commissioning Group (CCG)
- Brighton & Sussex Universities Hospitals NHS

We look forward to fostering strong partnerships and relationships with an increasing number of organisations / charities with the aim of creating a better future for Deaf communities across the UK.

REPORT OF THE TRUSTEES

FINANCIAL REVIEW

Financial position

Income for the 12 months amounted to £4,531,395 (2020: £3,744,297) and expenditure for the same period amounted to £4,090,121 (2020: £3,746,251). As a result, the surplus for the period (before other recognised gains and losses) was £443,441 (2020: £1,674 Loss).

The defined benefit scheme liability was settled during the year, while the present value of the deficit funding agreed on the multi-employer defined contribution pension scheme (TPT Retirement Solutions - The Growth Plan) of which the charitable company is a part, decreased to £8,732 (2020: £11,182).

Total funds on hand at the balance sheet amount to net assets of £579,396 (2020: £135,936) can only be realised through the sale of tangible fixed assets.

Funds on hand at the Balance Sheet date comprise restricted Funds of £339,155 (2020: £29,207) and designated funds (excluding the pension liability noted above) of £51,793 (2020: (£2,822)) - these comprise the charity's tangible fixed assets and fixed asset investments. Free Reserves, excluding the pension liability, amount to £197,180 (2020: £175,280).

Investment policy and objectives The Trustees have the power to invest in such assets as they see fit.

Reserves policy

It is the policy of the charitable company that unrestricted funds which have not been designated for a specific purpose should be maintained at a level equivalent to between three and six month's expenditure. The trustee directors consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

Over the past few years, due to the level of year end reserves (and in particular the pension liability), the level of reserves has been insufficient to maintain designated funds. However, due to the current year surplus, reserves are starting to be built back up again. The trustees recognise the importance of ensuring that a suitable level of reserves is maintained and the board is committed to monitoring the financial position of the organisation on an on-going basis.

Pension liability

The pension liability represents the present value of the deficit funding agreed for the multi-employer defined contribution pension scheme (TPT Retirement Solutions - the Growth Plan) of which the charitable company is a part.

Going concern

The Trustee Directors are confident that there are no material uncertainties about the charitable company's ability to continue as a going concern. They have approved a realistic (with break-even in mind) budget for 2021/2022. With appropriate budgetary controls, no pension liabilities (from April 2021) and even in the current difficult economic climate, Action Deafness will continue in operation and that it is only appropriate to prepare these financial statements on a going concern basis.





Despite COVID-19 restrictions, we still managed to achieve 75% of our Five Year Strategic 'Goals' through service provision and business development.

REPORT OF THE TRUSTEES

FUTURE PLANS FOR 2021-2022

The Big Picture

- Aim to maintain a robust and efficient organisational structure which has been approved by the Board of Trustees in preparation for the 2021-2022 Business Operating Plan Pillars.
- Maintain the delivery of flagship services (Communications Interpreting and Community & Care) throughout 2021-2022.
- Establish new Memorandum of Understanding and formal partnership agreements with RNID, GDA and Deaf Action (for NHS SBS), SignVideo VRS (for supplying BSL Interpreters).
- Develop new initiatives and implement further new partnerships/joint ventures with Deaf charities, organisations and stakeholders.
- Establish new Memorandum of Understanding and formal partnership agreements with Deafkidz International for developing new initiatives in children and young people projects and Deaf & Hearing Trailblazers Training for joint hosting the inaugural UK Deaf Leadership Summit Live Webinars and developing new action-centred leadership approaches with AD staff.
- Maintain our relationship with Pembroke College (University of Oxford) through the long stop extension agreement leading to the eventual sale of Oxford Deaf & Hard of Hearing Centre by end of 2022.
- Diversify income generation, service delivery and business activities to achieve year end income by September 2022.
- Effect prudent stewardship of expenditure, achieving a break even position (after grants/legacies/fundraising) despite COVID-19 implications and a likely recession.
- Deliver activities of Community & Care Services, Communications Interpreting and AD Services complemented by Executive Office, Finance & Admin and Human Resources.
- Maintain and consolidate a culture of organisational effectiveness through i) Care Quality Commission (CQC) registration, ii) ISO 9001(Quality Management), 18841 (Interpreting) and 27001 (Information and Security) accreditation as well as iii) compliance with policies and procedures in Risk Register, Business Continuation Plan, Safeguarding and GDPR.



Key Initiatives for 2021–2022

- Complete the Action Kickstart (DWP Kickstart Scheme) project with successful delivery of trainees aged 18–24 for work experience opportunities with Action Deafness and partnering Deaf charities throughout the UK.
- Complete the Department of Culture Media & Sport and The National Lottery's Coronavirus Grant Lottery funding of Generation Communication project for older Deaf and Hard of Hearing people and launch the new Hub Connect Project to focus on post-merger catchment areas.
- Re-establish User Consultation Groups for Worcestershire/Herefordshire/Oxfordshire and West/East Midlands (Walsall/Derby) as part of the charity's objectives and merger agreements.
- Deliver Digital and Equipment Services based in Leicester City, Worcestershire, Herefordshire and Oxfordshire with thanks to financial support from Eveson Trust and Leicester City Council.
- Re-establish and deliver Community PA service in Herefordshire, Worcestershire and Oxfordshire.
- Work towards the eventual sale of Oxford Deaf & Hard of Hearing Centre building to Pembroke College.
- Explore, develop new initiatives in deafblind, sensory, care & support provision.
- Establish and nurture new development opportunities by creating new Business Development and Innovation whilst targeting commissioners and contractors as part of our drive with NHS's Shared Business Services (SBS), NEPO (North East Procurement Organisation), ESCC (East Sussex County Council) agreement frameworks for Face-to-Face (F2F) and video relay service (VRS) for BSL interpreting.
- Explore further 24/7 Personal Care and/or ExtraCare Project.
- Explore new project initiatives involving Deaf children and Young People in partnership with Deafkidz International.
- Continue to explore new initiatives in digitalisation, external service and care management support via joint venture arrangements.
- Develop and establish new care & support provision in Walsall following recent merger with Action Deafness.
- Revamp promotions and marketing initiatives with the development of a new Fundraising Strategy and Delivery for Action Deafness.



REPORT OF THE TRUSTEES

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The company is constituted under a Memorandum of Association, dated June 2008 and revised in September 2015 (company number 06706042), with the registered charity number 1163758.

It is exempt from the use of the word "Limited" within its name.

Trustees

Trustees, elected and co-opted under the new and revised terms of the Articles of Association, are responsible for the Company's governance. Persons who served as Trustee during the year are listed within the Constitutional and Administrative Details section of this report. Following mergers with Deaf Direct and Walsall Deaf Community Services, and the retirement of Barry Ross as Joint Chair, and trustees Helen Foulkes and Andrew Freeman, the charitable company re-established its Trustee Board of 9 members. Subsequently, on 17 September 2021, Alison Lewis was elected as Joint Vice-Chair.

Induction and Training of New Trustees

As an organisation, Action Deafness relies upon guidance issued by the Charity Commission in relation to Trustees' induction and training.



Organisational structure

Day to day running of the charitable company is delegated to the Chief Executive Officer (CEO) who reports to the Board of Trustees. The CEO operates within a wide-ranging, assigned, remit. Policy states that, where individual Trustees have specific and useful expertise, the CEO and identified Trustees will work collaboratively.

Action Deafness' business is managed by a Board comprising of all the appointed Trustees. The Board meets formally at least four times a year and on additional occasions when decisions are necessary prior to the next formal meeting.

Trustees provide Action Deafness's CEO with the guidance and leadership required to conduct the day-to-day business working of the charity. The CEO attends and reports to each meeting of the Board.

Key management remuneration

Key management personnel of the charitable company includes Trustees and the Executive Leadership Team; comprising of CEO, Head of Finance, Head of Interpreting, Director of Finance & Operations, Service Manager, HR & Communications Manager and Community Business Manager. Between these groups, the organisation is governed and operated on a day-to-day basis.

All Trustees give of their time freely and no Trustee received any remuneration during the year.

Senior staff members' salaries are reviewed annually and normally increase in accordance with average earnings. Trustee Directors benchmark the CEO's salary against pay levels in other charitable organisations of similar size and nature.

All other salaries are determined by the Executive Leadership Team with consideration given to market forces and in-work performance benchmarks.

Risk management

Trustees have a duty to identify and review any risks to which the charitable company is exposed and to ensure appropriate controls are in place providing reasonable assurance against fraud and error.

Trustees use a risk register to manage risk which considers key areas of governance, operations, finance, environment and compliance.

Each area is reviewed for potential risk, potential risk impact and mitigation process.

Trustees, together with the CEO and the Executive Leadership Team, review all operations and update the risk register six-monthly and annually in conjunction with ISO 9001 Quality Management, ISO 27001 Information and Security, ISO 18841 Interpreting, Care Quality Commission (CQC) Cyber Essentials Plus and SORP regulations.

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 key performance and risk reviews.

Action Deafness subscribes to the Code of Fundraising Practice in all of its fundraising activities. The code is implemented through our HR and Fundraising processes. Every person involved in fundraising for Action Deafness, is trained and inducted on the expectations as set out in the code of practice.

We comply with all the GDPR legal requirements regarding donors' or fundraisers' personal data. No third-party organisations or consultants were used for raising funds for Action Deafness. There have been no breaches and complaints received with the application of this code and GDPR regulations in the reporting period.

REPORT OF THE TRUSTEES



We aim to ensure Action Deafness is in the best possible position to meet the challenges of tomorrow.

Our people go above and beyond in order to maintain delivery of our vital services.



Our teams worked tirelessly to reach those who needed our help.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06706042 (England and Wales)

Registered Charity number

1163758

SC050670 (Scotland)
(registered in January 2021)

Registered office

Peepul Centre, 28 Orchardson Avenue,
Leicester, Leicestershire, LE4 6DP

Principal address

University Science & Enterprise Park,
5 Oakwood Drive, Loughborough LE11 3QF

Trustees

- Mrs E S Allen, Chair
- Mr R Grant (appointed 8.12.20)
- Mr R F Hilton, Vice Chair
- Mrs P A Lenon
- Mrs A Lewis, Vice Chair
- Mr W H Stavert
- Mr B J A Stephens
- Mrs L K Warnes
- Mrs A Whyte (appointed 1.10.20)
- Mrs H Foulkes (resigned 30.9.21)
- Mr A Freeman (appointed 1.10.20)
(resigned 30.9.21)
- Mr B K Ross (resigned 30.9.21)

Company Secretary

- Mr C A Crowley MBE

Auditors

Duncan & Toplis Limited, Statutory Auditor,
3 Princes Court, Royal Way, Loughborough,
Leicestershire, LE11 5XR

Bankers

NatWest, 1 Granby Street, Leicester, LE1 6EJ

Solicitors

Russell-Cooke Solicitors, 8 Bedford Row,
London, WC1R 4BX

Executive Leadership Team – 2020/2021 and current

- Craig Crowley MBE:
Chief Executive
- Jim Robertson:
Head of Finance (retired September 2021)
- Karen Draper:
Director, Finance & Operations
(with effect from October 2021)
- Charlotte Jefferies:
People Executive
- Nigel Cleaver:
Head of Communications Interpreting
- Mhairi Simpson:
Head of Community & Care
- Jayne Oakes:
Head of Business & Innovation
(with effect from February 2022)
- Christopher Harrison:
Services Manager (left November 2021)

REPORT OF THE TRUSTEES

We continue working with hope and an integral belief in Deaf, Hard of Hearing, Deafened and Deafblind people who will forever be at the heart of all we do.



STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Action Deafness for the purposes of company law) are responsible for preparing the Annual 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 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:

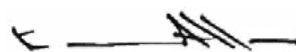
- There is no relevant audit information of which the charitable company's auditors are unaware.
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Auditors

The auditors, Duncan & Toplis Limited, Statutory Auditor, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees

Signed for on its behalf by:
Mrs E S Allen, Trustee



Date: 24 May 2022

REPORT OF THE INDEPENDENT AUDITORS

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ACTION DEAFNESS

Opinion

We have audited the financial statements of Action Deafness (the 'charitable company') for the year ended 30 September 2021 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 30 September 2021 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.
- 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.

**Action Deafness
have never been
more needed, by
so many, at a time
when their income,
like that of many
other organisations,
has taken such a
significant hit.**



**Action
Deafness have
already begun
building on vital
knowledge
acquired over
recent
months.**



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.
- The Report of the Trustees has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITORS

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.
- The financial statements are not in agreement with the accounting records and returns.
- Certain disclosures of trustees' remuneration specified by law are not made.
- We have not received all the information and explanations we require for our audit.
- 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.





**Action
Deafness are
incredibly proud of
their amazing colleagues
and stakeholders who
united to successfully
endure the unique
and unforeseen
challenges
presented by
2020–21.**

REPORT OF THE INDEPENDENT AUDITORS

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:

We have identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial experience, knowledge of the sector, a review of regulatory and legal correspondence and through discussions with Trustees and other key management obtained as part of the work required by auditing standards. We have also discussed with the Trustees and other key management the policies and procedures relating to compliance with laws and regulations. We communicated laws and regulations throughout the team and remained alert to any indications of non-compliance throughout the audit. The potential impact of different laws and regulations varies considerably.

Firstly, the charity is subject to laws and regulations that directly impact the financial statements (for example financial reporting legislation) and we have assessed the extent of compliance with such laws as part of our financial statements audit. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including risk of override of controls) and determined that the principal risks were related to management bias in judgemental areas of the financial statements such as income recognition, as well as the risk of inappropriate journal entries to manipulate the reported surplus. Audit procedures performed by the engagement team included testing the appropriateness of journal entries and other adjustments, and assessing whether judgements made in making accounting estimates are indicative of any potential bias. We reviewed financial statement disclosures and tested these to supporting documentation to assess compliance with laws and regulations, and we performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.

Secondly, the charity is subject to other laws and regulations where the consequence for non-compliance could have a material effect on the amounts or disclosures in the financial statements. We identified the following areas as those most likely to have such an effect: Compliance with the charitable objectives, public benefit, fundraising regulations, data protection, employment law and safeguarding. The company is subject to regular internal and external audits to ensure compliance with these areas.





Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other key management and inspection. This inspection included a review of the external audits conducted within the year for any evidence of non-compliance, reading minutes of meetings of those charged with governance, reviewing any reports made to regulators, in addition to an assessment of the charity's formal risk assessment. Through these procedures, if we became aware of any non-compliance, we considered the impact on the procedures performed on the related financial statement items.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. The further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. As with any audit, there is a greater risk of non-detection of irregularities as these may involve collusion, intentional omissions of the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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



Use of our report

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

Mr N A Kingsley ACA
(Senior Statutory Auditor)

Signed for and on behalf of:

Duncan & Toplis Limited, Statutory Auditor,
3 Princes Court, Royal Way, Loughborough,
Leicestershire, LE11 5XR

Duncan + Toplis

Date: 27 June 2022

**DUNCAN
& TOPLIS**

FINANCIAL STATEMENTS

FINANCIAL ACTIVITIES

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2021

	Note	Unrestricted funds £	Designated funds £	Restricted funds £	2021 Total funds £	2020 Total funds £ (as restated)
INCOME AND ENDOWMENTS FROM						
Donations and legacies	3	40,860	324,473	-	365,333	80,816
Charitable activities	6					
Communications		3,028,133	-	-	3,028,133	2,795,453
Community Support		747,614	-	-	747,614	602,442
Learning		7,685	-	-	7,685	3,652
Other services		30,400	-	-	30,400	83,302
Books, DVDs and AD Tech		7,732	-	-	7,732	36,623
Kickstart Project		-	-	64,241	64,241	-
Generation Communication Project		-	-	95,000	95,000	-
Provision of Services		170,263	-	-	170,263	-
Other trading activities	4	6,200	-	-	6,200	73,014
Investment income	5	351	-	-	351	387
Other income		8,443	-	-	8,443	68,608
Total		4,047,681	324,473	159,241	4,531,395	3,744,297

	Note	Unrestricted funds £	Designated funds £	Restricted funds £	2021 Total funds £	2020 Total funds £ (as restated)
EXPENDITURE ON						
Raising funds	7	10,033	-	-	10,033	27,856
Charitable activities	8					
Communications		2,721,496	-	-	2,721,496	2,976,311
Community Support		436,859	-	-	436,859	663,745
Learning		3,650	-	-	3,650	2,971
Other services		94,830	-	-	94,830	19,656
Books, DVDs and AD Tech		9,053	-	-	9,053	35,179
Support for Social Groups		-	-	-	-	6,924
Business Development		78,573	-	-	78,573	11,691
Fundraising		6,461	-	-	6,461	1,918
Central Operational Costs		500,005	-	-	500,005	-
Professional Fees		75,279	-	-	75,279	-
Kickstart Project		-	-	53,087	53,087	-
Generation Communication Project		5,795	-	95,000	100,795	-
Total		3,942,034	-	148,087	4,090,121	3,746,251
Net gains on investments		2,167	-	-	2,167	280
Net income / (Expenditure)		107,815	324,473	11,153	443,441	(1,674)
Transfers between funds	20	25,678	-	(25,678)	-	-

FINANCIAL STATEMENTS

FINANCIAL ACTIVITIES

	Note	Unrestricted funds £	Designated funds £	Restricted funds £	2021 Total funds £	2020 Total funds £ (as restated)
Other recognised gains/(losses)						
Gains on revaluation of Pension Scheme		-	-	-	-	190,100
Merger with Deaf Direct		-	-	-	-	(39,931)
Actuarial gains on defined benefit schemes		20	-	-	20	838
Net movement in funds		133,512	324,473	(14,525)	443,460	149,333
RECONCILIATION OF FUNDS						
Total funds brought forward as previously reported		106,729	-	1,039,207	1,145,936	(13,397)
Prior year adjustment - Removal of Oxford building		-	-	(1,010,000)	(1,010,000)	-
Total funds carried forward		240,241	324,473	14,682	579,396	135,936

The notes form part of these financial statements

BALANCE SHEET

BALANCE SHEET STATEMENT FOR THE YEAR ENDED 30 SEPTEMBER 2021

	Note	Unrestricted funds £	Designated funds £	Restricted funds £	2021 Total funds £	2020 Total funds £ (as restated)
FIXED ASSETS						
Tangible assets	15	38,388	-	-	38,388	62,742
Investments	16	11,516	-	-	11,516	11,905
		49,904	-	-	49,904	74,647
CURRENT ASSETS						
Stocks	17	-	-	-	-	9,053
Debtors	18	539,358	-	12,718	552,076	737,228
Cash at bank		243,236	324,473	2,568	570,277	291,753
		782,594	324,473	15,286	1,122,353	1,038,034
CREDITORS						
Amounts falling due within one year	19	(583,525)	-	(604)	(584,129)	(898,863)
Net current assets		199,069	324,473	14,682	538,224	139,171
Total assets less current liabilities		248,973	324,473	14,682	588,128	213,818
Pension liability	21	-	-	-	-	(66,700)
Retirement healthcare benefits obligations	21	(8,732)	-	-	(8,732)	(11,182)
Net assets / (Liabilities)		240,241	324,473	14,682	579,396	135,936
FUNDS						
Unrestricted funds	20	-	-	-	564,714	106,729
Restricted funds		-	-	-	14,682	29,207
Total funds					579,396	135,936

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 24 May 2022.

Signed for on its behalf by: Mrs E S Allen, Trustee 

FINANCIAL STATEMENTS

CASH FLOW

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 SEPTEMBER 2021

	Note	2021 £	2020 £ (as restated)
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash generated from operations	1	284,190	73,315
Net cash provided by operating activities		284,190	73,315
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of tangible fixed assets		(7,296)	(45,585)
Purchase of fixed asset investments		(318)	(325)
Sale of fixed asset investments		1,597	-
Interest received		33	63
Dividends received		318	324
Net cash used in investing activities		(5,666)	(45,523)
Change in cash and cash equivalents in the reporting period		278,524	27,792
Cash and cash equivalents at the beginning of the reporting period		291,753	263,961
Cash and cash equivalents at the end of the reporting period		570,277	291,753

The notes form part of these financial statements



**We know that
the world has
changed and that
Action Deafness
must continue to
change with it.**

NOTES

CASH FLOW STATEMENT

1

RECONCILIATION OF NET INCOME/ (EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £ as restated
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	443,441	(1,674)
Adjustments for:		
Depreciation charges	10,128	18,035
Gain on investments	(2,167)	(280)
Loss on disposal of fixed assets	18,483	-
Interest received	(33)	(63)
Dividends received	(318)	(324)
Decrease/(increase) in stocks	9,053	(2,358)
Decrease/(increase) in debtors	185,152	(207,015)
(Decrease)/increase in creditors	(315,336)	381,886
Difference between pension charge and cash contributions	(64,213)	(114,892)
Net cash provided by operations	284,190	73,315

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ANALYSIS OF CHANGES IN NET FUNDS

	At 1.10.20 £	Cash flow £	At 30.9.21 £
Net cash			
Cash at bank	291,753	278,524	570,277
	291,753	278,524	570,277
	291,753	278,524	570,277



FINANCIAL STATEMENTS

1

GENERAL INFORMATION

Action Deafness is a Private Charitable Company Limited by Guarantee, registered in England and Wales. The charity's registered number is 1163758 and the Company registration number is 06706042.

The registered office and principal place of business is The Peepul Centre, 28 Orchardson Avenue, Leicester, Leicestershire, LE4 6DP.

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

The significant accounting policies applied in the preparation of these financial statements are set out below.

These policies have been consistently applied to all years presented unless otherwise stated.

The financial statements cover the individual entity.

The entity constitutes a public benefit entity as defined by FRS 102.

There are no material uncertainties with going concern.



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FINANCIAL STATEMENTS

2

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.

Income

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

The following specific policies are applied to particular categories of income:

- Donations and gifts are recognised in full in the Statement of Financial Activities when receivable.
- Legacies are recognised in full in the Statement of Financial Activities when the conditions of entitlement, certainty and measurement are satisfied.
- Grants are recognised in the Statement of Financial Activities when the conditions of receipt have been complied with as follows:
 - Grants where entitlement is not conditional on delivery of a specific performance by the charitable company, are recognised when the charitable company becomes unconditionally entitled to the grant.
 - Revenue grants are carried forward to the extent that the grantor specifies that the grant is for expenditure in future accounting periods. Grants carried forward in this way are accounted for as deferred income.
 - Grants from local governments and other agencies have been recognised as above and included as income from activities in furtherance of the charitable company's objects and have been allocated to the specific activity or project for which they were received.
 - Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers cannot be quantified and therefore has not been included in these accounts.
 - Investment income is recognised when receivable.

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.

Raising funds

Expenditure on raising funds comprises:

- The costs associated with attracting voluntary income.
- The costs of fundraising.
- The costs incurred in generating trading and other income.

Charitable activities

Expenditure on charitable activities comprises those costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities as well as costs of an indirect nature necessary to support them.

Support costs

Support costs largely comprise central running costs of the charity.

Allocation and apportionment of costs

All costs are allocated between the expenditure categories on the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to particular activities are allocated directly, others are apportioned on the basis of the use of the resources they generate.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

- Computer equipment – 20% on cost

All assets transferred in from Deaf Direct on 1 October 2019 have been recognised as additions at their net book value at that date, however they continue to be depreciated at 20% of their original cost in order to write off their value over their estimated useful life.

Expenditure on fixed assets not exceeding £500 per asset is included as expenditure within the Statement of Financial Activities in the year in which the assets are purchased.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charitable company is registered with HMRC as a charity and a charitable company for tax purposes, in line with paragraph 1 of schedule 6 of the Finance Act 2010.

The charity is exempt from corporation tax on its charitable activities.

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FINANCIAL STATEMENTS

2

ACCOUNTING POLICIES CONTINUED

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.

Designated funds are set up at the discretion of the Trustees.

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

Debtors and creditors receivable / payable within one year

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.

Investments

Fixed asset investments are measured at fair value if the shares are publicly traded or can otherwise be measured reliably. The fair value is represented by the bid price at the financial reporting date.

Realised and unrealised gains or losses on investments are accounted for in full within the particular fund of which the investment forms a part.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company is part of a multi-employer defined benefit scheme, which is treated as a defined benefit contribution scheme in accordance with FRS102. The charitable company has agreed deficit funding with the Scheme's administrator. The cost of employer deficit contributions and net interest are recognised in the Statement of Financial Activities; unrealised gains and losses are recognised within Other Comprehensive Income with the Statement of Financial Activities, and the net pension liability (equal to the present value of the agreed deficit funding) is recognised in the Balance Sheet.

The charitable company also contributes to a defined contribution pension scheme. Contributions payable to this scheme are charged to the Statement of Financial Activity in the period to which they relate.





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DONATIONS AND LEGACIES

	2021 £	2020 £ as restated
Donations	325,081	7,044
Legacies	40,252	73,772
	365,333	80,816

4

OTHER TRADING ACTIVITIES

	2021 £	2020 £ as restated
Sale of stock	200	-
Provision of support to other	-	52,249
Commission	-	13,766
Business Development	6,000	6,999
	6,200	73,014

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INVESTMENT INCOME

	2021 £	2020 £ as restated
Dividends received	318	324
Deposit account interest	33	63
	351	387

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FINANCIAL STATEMENTS

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INCOME FROM CHARITABLE ACTIVITIES

	Activity	2021 £	2020 £ as restated
BSL interpreting	Communications	3,028,133	2,547,881
Deaf staff support income	Communications	-	247,572
Community support income	Community Support	747,614	602,442
Course fees	Learning	7,685	3,652
Grants	Other services	30,400	83,302
Books, DVDs and AD Tech sales	Books, DVDs and AD Tech	7,732	36,623
Kickstart income	Kickstart Project	64,241	-
Grants	Generation Communication Project	95,000	-
Additional Services Income	Provision of Services	170,263	-
		4,151,068	3,521,472

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

Other charitable projects	125,400	83,302
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Included within grants above are the following amounts, which are government grants as defined by the SORP:

- £7,120 (2020: £NIL) from Leicestershire County Council Covid-19 Grants.
- £95,000 (2020: £NIL) from The National Lottery Community Fund towards the Generation Communication project.
- £64,241 (2020: £NIL) from The Department for Work and Pensions towards the Kickstart Project.
- £NIL (2020: £3,893) Covid-19 grant from Nottingham City Council.
- £NIL (2020: £25,000) Covid-19 grant from Oxford Council.
- £NIL (2020: £2,977) Covid-19 grant from Nottingham City Council.

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RAISING FUNDS

	2021 £	2020 £ as restated
Raising donations and legacies		
Support costs	-	14,986
Other trading activities		
Bad debts	1,365	2,199
Communication support	8,668	10,671
Total	10,033	12,870
Aggregate amounts	10,033	27,856

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CHARITABLE ACTIVITIES COSTS

* See Note 9

	Direct costs £	Support costs* £	Totals £
Communications	2,680,289	41,207	2,721,496
Community Support	436,859	-	436,859
Learning	3,650	-	3,650
Other services	92,346	2,484	94,830
Books, DVDs and AD Tech	9,053	-	9,053
Business Development	52,050	26,523	78,573
Fundraising	-	6,461	6,461
Central Operational costs	1,162	498,843	500,005
Professional fees	11,695	63,584	75,279
Kickstart Project	53,087	-	53,087
Generation Communication Project	100,795	-	100,795
	3,440,986	639,102	4,080,088

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SUPPORT COSTS

	Central overheads £	Finance £	IT & phones £
Communications	-	-	-
Other Services	2,484	-	-
Business Development	-	-	-
Fundraising	6,461	-	-
Central Operational Costs	329,937	72,198	83,496
Professional Fees	-	-	-
	338,882	72,198	83,496

	Professional fees £	Governance costs £	Totals £
Communications	-	41,207	41,207
Other Services	-	-	2,484
Business Development	26,523	-	26,523
Fundraising	-	-	6,461
Central Operational Costs	13,212	-	498,843
Professional Fees	33,518	30,066	63,584
	73,253	71,273	639,102

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FINANCIAL STATEMENTS

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NET INCOME/(EXPENDITURE)

	2021 £	2020 £ as restated
Net income/(expenditure) is stated after charging/(crediting):		
Auditors remuneration	8,656	6,013
Depreciation - owned assets	13,167	13,202
Other operating leases	42,311	45,911
Deficit on disposal of fixed assets	18,483	-

Auditors' fees of £8,656 (2020: £6,013) which are included within Central Operational Costs include costs for the preparation of the accounts.

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TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2021 nor for the year ended 30 September 2020.

Trustees' expenses

During the year, travel expenses of £140 (2020: £311) were reimbursed to trustees. No other remuneration, benefits or expenses were paid to trustees during either year.

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STAFF COSTS

	2021 £	2020 £ as restated
Wages and salaries	954,056	880,115
Social security costs	63,936	58,290
Other pension costs	20,561	6,350
Total	1,038,553	944,755

- One employee had employee benefits between £60,000-£70,000 (2020: 1).
- No other employees had employee benefits in excess of £60,000 (2020: Nil).
- On a monthly basis there were 87 (2020: 79) staff spending most of their time on charitable activities.
- Figures on a full-time equivalent basis was 26.8 (2020: 21.4).
- At the end of the year there were 9 Trustees (2020: 12).

Action Deafness' key management personnel are the Senior Management Team. We use external salary surveys and other tools to enable us to benchmark our salaries against other charities when setting the rates of pay for the Senior Management Team.

These rates are approved by the Board of Trustees. Annual increases are normally awarded in October each year, taking into account the rate of inflation and organisational affordability. Annual increases are subject to approval by the Board of Trustees.

The total employment benefits of the key management personnel of the charity were £184,038 (2020: £207,374).

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COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £ as restated
Income and Endowments from				
Donations and legacies	80,816	-	-	80,816
Charitable activities				
Communications	2,795,453	-	-	2,795,453
Community Support	602,442	-	-	602,442
Learning	3,652	-	-	3,652
Other services	83,302	-	-	83,302
Books, DVDs and AD Tech	36,623	-	-	36,623
Other trading activities	73,014	-	-	73,014
Investment income	387	-	-	387
Other income	68,608	-	-	68,608
	3,744,297	-	-	3,744,297
Expenditure on				
Raising funds	27,856	-	-	27,856
Charitable activities				
Communications	2,976,311	-	-	2,976,311
Community Support	645,213	-	18,532	663,745
Learning	2,971	-	-	2,971
Other Services	19,656	-	-	19,656
Books, DVDs and AD Tech	35,179	-	-	35,179
Support for Social Groups	6,924	-	-	6,924
Business Development	11,691	-	-	11,691
Fundraising	1,918	-	-	1,918
	3,727,719	-	18,532	3,746,251
Net gains on investments	280	-	-	280
Net Income / (Expenditure)	16,858	-	(18,532)	(1,674)

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FINANCIAL STATEMENTS

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COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES CONTINUED

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £ as restated
Other recognised gains/(losses)				
Gains on revaluation of fixed assets	105,959	–	44,210	150,169
Actuarial gains on defined benefit schemes	838	–	–	838
Net movement in funds	123,655	–	25,678	149,333
Reconciliation of funds				
Total funds brought forward	(16,926)	–	3,529	(13,397)
Total funds carried forward	106,729	–	29,207	135,936

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PRIOR YEAR ADJUSTMENT

Details of the prior year adjustment are shown in note 28.





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TANGIBLE FIXED ASSETS

	Motor vehicles £	Computer equipment £	Totals £
Cost			
At 1 October 2020	14,954	89,610	104,564
Additions	-	7,296	7,296
Disposals	-	(21,522)	(21,522)
At 30 September 2021	14,954	75,384	90,338
Depreciation			
At 1 October 2020	14,954	26,868	41,822
Charge for year	-	13,167	13,167
Eliminated on disposal	-	(3,039)	(3,039)
At 30 September 2021	14,954	36,996	51,950
Net book value			
At 30 September 2021	-	38,388	38,388
At 30 September 2020	-	62,742	62,742

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FIXED ASSET INVESTMENTS

Market value

At 1 October 2020	11,905
Additions	318
Disposals	(1,597)
Revaluations	890
At 30 September 2021	11,516

Net book value

At 30 September 2021	11,516
At 30 September 2020	11,905

The investment assets are held:

	Listed investments £	Totals £
In the UK	11,517	11,517
	11,517	11,517

Cost or valuation at 30 September 2021 is represented by:

Valuation in 2021	11,516
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Listed investments £

Listed investments £

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FINANCIAL STATEMENTS

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STOCKS

	2021 £	2020 £ as restated
Stocks	-	9,053

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DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £ as restated
Trade debtors	507,058	693,762
Other debtors	6,847	14,210
Prepayments and accrued income	38,171	29,256
	552,076	737,228

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CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £ as restated
Trade creditors	205,902	519,645
Social security and other taxes	18,158	13,003
VAT	245,264	264,007
Other creditors	7,056	56,601
Accruals and deferred income	107,749	45,607
	584,129	898,863

Deferred income has arisen when the company has received income but does not have full entitlement at the balance sheet date.

The opening deferred income consisted of:

- £4,426 Course fee income
- £13,764 Legacy income
- £30,000 Grant income

The closing deferred income consists of:

- £9,900 Kickstart Project income
- £12,620 Covid-19 Grant income from Leicestershire County Council
- £30,014 Community Support work income

These amounts have been deferred as performance conditions had not been met at the balance sheet date.

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MOVEMENT IN FUNDS

	At 1.10.20 £	Net movement in funds £	Transfers between funds £	At 30.9.21 £
Unrestricted funds				
General fund	175,280	135,828	(113,927)	197,180
Fixed Assets	62,742	(31,651)	7,296	38,387
Fixed Assets Investment Fund	12,198	1,208	-	13,406
Pension Reserve	(77,882)	2,450	66,700	(8,732)
Deaf Direct Unrestricted Merger Reserve	(65,609)	-	65,609	-
Walsall Deaf Society	-	324,473	-	324,473
	106,729	432,308	25,678	564,714
Restricted funds				
Over 50's Club	3,529	-	-	3,529
Deaf Direct Merger Reserve	25,678	-	(25,678)	-
Kickstart Project	-	11,153	-	11,153
	29,207	11,153	(25,678)	14,682
Total funds	135,936	443,461	-	579,396

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	4,047,364	(3,912,814)	1,277	135,827
Fixed Assets	-	(31,650)	-	(31,650)
Fixed Assets Investment Fund	318	-	890	1,208
Pension Reserve	-	2,430	20	2,450
Walsall Deaf Society	324,473	-	-	324,473
	4,372,155	(3,942,034)	2,187	432,308
Restricted funds				
Kickstart Project	64,240	(53,087)	-	11,153
Generation Communication Project	95,000	(95,000)	-	-
	159,240	(148,087)	-	11,153
Total funds	4,531,395	(4,090,121)	2,187	443,461

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FINANCIAL STATEMENTS

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MOVEMENT IN FUNDS CONTINUED

Comparatives for movement in funds

	At 1.10.19 £	Net movement in funds £	Transfers between funds £	At 30.9.20 £
Unrestricted funds				
General fund	282,424	(60,468)	(112,285)	109,671
Fixed Assets	26,933	(9,776)	45,585	62,742
Fixed Assets Investment Fund	11,532	666	-	12,198
Pension Reserve	(337,815)	193,233	66,700	(77,882)
	(16,926)	123,655	-	106,729
Restricted funds				
Over 50's Club	3,529	-	-	3,529
Deaf Direct Merger Reserve	-	25,678	-	25,678
	3,529	25,678	-	29,207
Total funds	(13,397)	149,333	-	135,936

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	3,743,912	(3,720,239)	(84,141)	(60,468)
Fixed Assets	(1)	(9,775)	-	(9,776)
Fixed Assets Investment Fund	386	-	280	666
Pension Reserve	-	2,295	190,938	193,233
	3,744,297	(3,727,719)	107,077	123,655
Restricted funds				
Deaf Direct Merger Reserve	-	(18,532)	44,210	25,678
Total funds	3,744,297	(3,746,251)	151,287	149,333

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MOVEMENT IN FUNDS CONTINUED

Designated funds

- **Walsall Deaf Society:**

This was created on the merger of Walsall Deaf Society. The purpose of this fund is to benefit the Deaf and Hard of Hearing in the Walsall Community.

Restricted funds

- **Over 50's club:**

This was a legacy received specifically to support the activities of an Over 50s Club, supported by Action Deafness.

- **Deaf Direct Merger Reserve:**

This fund relates to monies transferred from Deaf Direct to Action Deafness following the merger on 1 October 2019. This balance was made up of three specific grants received by Deaf Direct:

- Thursfields £12,000
- Gavin Livingstone memorial fund £8,678
- Screwfix £5,000

The trustees are satisfied that although these were restricted within Deaf Direct's accounts, the restrictions on these amounts did not extend to Action Deafness following the merger, and as such these amounts have been transferred to the general fund in the current year.

Kickstart Project: This fund relates to monies received from Department for Work and Pensions (DWP) towards the cost of employing 16-24 year olds who are at risk of long term unemployment.

Generation Communication: This relates to National Lottery Funding towards a project to teach elderly hard of hearing individuals how to use iPads to communicate with their loved ones, particularly during Covid-19.

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EMPLOYEE BENEFIT OBLIGATIONS

Defined Benefit Scheme – Leicester & County Mission for Deaf People

Following the reorganisation in 2015, the charitable company took on the obligations relating to a defined benefit final earnings pension scheme (the Scheme) previously run by Leicester & County mission for Deaf People, which was closed to new members with effect from 1998.

The latest actuarial valuation of the Scheme was prepared as at 30 September 2020. The method used for this valuation was the projected unit credit method and the main assumptions are set out below.

Last year it was agreed that the pension scheme would close after an agreement to pay the sum of £133,400. Of this amount, £66,700 was paid during the year ended 30 September 2020 and the balance of £66,700 was paid during the year ended 30 September 2021 in order to close the Scheme.

The figures for this Scheme are disclosed under Defined Benefit Pension Plans on the next page.

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FINANCIAL STATEMENTS

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EMPLOYEE BENEFIT OBLIGATIONS CONTINUED

Multi-employer defined Benefits Scheme – TPT Retirement Solutions – The Growth Plan

The charity participates in the above scheme, a multi-employer scheme which provides benefits to some 950 non-associated participating employers. The scheme is a defined benefit scheme in the UK. It is not possible for the charity to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore, the charity is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2017. This valuation showed assets of £794.9m, liabilities of £926.4m and a deficit of £131.5m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

Deficit reduction contributions

From 1 April 2019 to 31 January 2025: £11,243,000 per annum, payable monthly and increasing by 3% each on 1 April.

Unless a concession has been agreed with the Trustees the term to 31 January 2025 applies. Note that the scheme's previous valuation was carried out with an effective date of 30 September 2014. This valuation showed assets of £793.4m, liabilities of £969.9m and a deficit of £176.5m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

From 1 April 2016 to 30 September 2025: £12,945,440 per annum, payable monthly and increasing by 3% each on 1 April.

From 1 April 2016 to 30 September 2028: £54,560 per annum, payable monthly and increasing by 3% each on 1 April.

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the Series 1 and Series 2 scheme liabilities.

Where the scheme is in deficit and where the charity has agreed to a deficit funding arrangement the charity recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

The figures for this Scheme are disclosed under Retirement Healthcare Benefits on the next page.

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EMPLOYEE BENEFIT OBLIGATIONS CONTINUED

The amounts recognised in the Statement of Financial Activities are as follows:

	Retirement healthcare benefits	
	2021 £	2020 £ as restated
Current service cost	-	-
Net interest from net defined benefit asset/liability	57	119
Past service cost	-	-
Remeasurements – impact of a change in assumptions	(20)	95
	37	214
Actual return on plan assets	-	-

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

	Defined benefit pension plans		Retirement healthcare benefits	
	2021 £	2020 £	2021 £	2020 £ as restated
Opening defined benefit obligation	66,700	66,700	11,182	13,382
Contributions by employer	-	-	(2,487)	(2,414)
Contributions by scheme participants	(66,700)	-	-	-
Interest cost	-	-	57	119
Oblig other remeasurement	-	-	(20)	95
	-	66,700	8,732	11,182

The amounts recognised in the Statement of Financial Activities are as follows:

	Retirement healthcare benefits	
	2021 £	2020 £ as restated
Oblig other remeasurement	20	(95)
	20	(95)

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FINANCIAL STATEMENTS

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EMPLOYEE BENEFIT OBLIGATIONS CONTINUED

Principal actuarial assumptions at the Balance Sheet date (expressed as weighted averages):

	2021 £	2020 £ as restated
Discount rate	0.72%	0.58%

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

The following schedule details the deficit contributions agreed between the charity and the TPT Retirement Solutions scheme at each year-end period:

Deficit contributions schedule

	30 September 2021 £	30 September 2020£
Year 1	2,651	2,487
Year 2	2,638	2,561
Year 3	2,717	2,638
Year 4	919	2,717
Year 5	-	919

The charity must recognise a liability measured as the present value of the contributions payable that arise from the deficit recovery agreement and the resulting expense in the income and expenditure account i.e. the unwinding of the discount rate as a finance cost in the period in which it arises.

It is these contributions that have been used to derive the charity's balance sheet liability.

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OTHER FINANCIAL COMMITMENTS

The charitable company has the following operating lease commitments due as follows:

	2021 £	2020 £
In one year	1,221	36,628
	1,221	36,628

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RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2021.

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FINANCIAL INSTRUMENTS

The carrying amount of the charity's financial instruments are as follows:

	2021 £	2020 £
Financial assets at fair value through income and expenditure		
Listed investments	11,516	11,905

The incomes, expenses, net gains and net losses attributable to the charity's financial instruments are summarised as follows:

Net gains and losses
(including changes in fair value)

Financial assets measured at fair value through net income/expenditure	890	280
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The total dividend income from financial assets that are measured at fair value through the income statement was £318 (2020 - £324).

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CONTINGENT ASSETS

As at the reporting date, the charity has a contingent asset in respect of sale proceeds after professional and selling costs from the disposal of the building in Oxfordshire noted in the comparative information note. However the final amount receivable cannot be quantified at this time.

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LIMITED BY GUARANTEE

The charitable company is a private limited company limited by guarantee and consequently does not have share capital. Each member is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation.



NOTES

FINANCIAL STATEMENTS

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BUSINESS COMBINATIONS

At 30 September 2019, Walsall Deaf Community Services (WDCS), known as Walsall Deaf Society, announced their intention to cease their operations and transfer them to Action Deafness.

WDCS sold all fixed assets and cleared all other assets and liabilities throughout 2020, and ultimately transferred the residual balance of their bank, £324,473 to Action Deafness in November 2020.

No other assets or liabilities were transferred to Action Deafness.

As the operations of WDCS have wholly ceased, the receipt of this balance has been treated as a designated donation to Action Deafness with the purpose of continuing to assist deaf and hard of hearing individuals in the Walsall area.

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COMPARATIVE INFORMATION

In September 2019 Action Deafness merged with Deaf Direct (Charity No: 1105044). All assets of Deaf Direct, except for Deaf Direct's interest in a freehold property in Oxford, were transferred to Action Deafness. It was discovered that the financial statements for Action Deafness for the comparative year ended 30 September 2020 included this freehold property as an asset of Action Deafness in error. Therefore, the 2020 figures have been restated to remove this building from the comparative balance sheet retrospectively, which has resulted in the value of tangible fixed assets and overall funds reducing by £1,010,000 as at 30 September 2020. The prior year Statement of Financial Activities is not impacted by this adjustment.





As the first lockdown began, we witnessed an unparalleled outpouring of generosity, self-sacrifice and creativity.

Registration no: **06706042**

Registered charity no: **1163758 (England and Wales) / SCO5670 (Scotland)**

CONTACT US

Registered office: **Peepul Centre, Orchardson Avenue, Leicester, LE4 6DP**

Tel: **0116 2533200 / +(44) 07947 714040 (24 hour voice/sms number)**

Email: **enquiries@actiondeafness.org.uk**

Website: **www.actiondeafness.org.uk**



ACTION DEAFNESS

England & Wales - Charity number 1163758

Accounts

REGISTERED COMPANY NUMBER: 06706042 (England and Wales)
REGISTERED CHARITY NUMBER: 1163758
REGISTERED CHARITY NUMBER (SCOTLAND): SCO5670



Report of the Trustees and
Financial Statements for the
Year Ended 30 September 2020

for

Action Deafness



Charnwood Accountants & Business Advisors LLP
Statutory Auditor
The Point
Granite Way
Mountsorrel
Loughborough
Leicestershire
LE12 7TZ

Action Deafness

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Action Deafness

Report of the Trustees for the Year Ended 30 September 2020

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 30 September 2020. 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).

STATEMENT FROM JOINT CHAIRS AND CHIEF EXECUTIVE

Emma Allen & Barry Ross, joint chairs of Action Deafness

The emergence of the coronavirus towards the end of 2019 has inevitably overshadowed the work of Action Deafness in 2020.

Next year's report will provide the opportunity for a more extensive reflection on the impact of the virus and the lessons to be learned.

Nevertheless, now is the right time to record our immense gratitude to colleagues and volunteers throughout the organisation. They have responded to the challenge of coronavirus magnificently, tirelessly and with great personal sacrifice to ensure that Deaf people continue to receive the support they need.

Many colleagues have continued to deliver front line support to Deaf people in exceptionally demanding conditions. Office staff have adapted to a new infrastructure to facilitate the effective running of the organisation from their homes. The managers have dealt with front line challenges, such as a national PPE shortage, and ensured that staff have been kept safe and supported through a difficult time. The executive leadership team have responded to rapidly changing government requirements and provided outstanding leadership in the face of significant pressures.

Despite the above unprecedented challenges, it was a positive year for Action Deafness. In 2019 Action Deafness merged with Deaf Direct which heralded a new start and led to important progress in many areas. This year has also seen the number of interpreting assignments increase and the development of a new 24/7 personal care support in partnership with a housing association. This performance has meant that despite all the challenges, AD has maintained a strong financial position.

We must record our gratitude to our fellow trustees for their support to the executive leadership team, management teams and department staff members within the organisation. The trustees have risen to the challenge presented by the coronavirus and contributed well beyond the normal expectation. Throughout the pandemic, and the difficult year it has created, Action Deafness continues to meet its obligations to our funders. Although the financial situation is challenging, we are optimistic of sustaining and developing our services as we look at new ways to adapt our delivery to meet the needs.

Craig Crowley, Chief Executive & Company Secretary

Nothing could have prepared the staff team at Action Deafness for this most unprecedented year when so much changed in a remarkably short period of time.

They say that a crisis brings out the best and the worst in humankind, but at Action Deafness, I only saw the best. I must pay tribute to the front-line staff and management teams for demonstrating such remarkable focus and care to our service users/clients.

We used this challenging time to refocus our policy work, tighten our risk management processes and introduce emergency remote interpreting provision (called TerpTV) to St Andrew's Healthcare. In addition, we adapted to deliver our community & care services remotely and supported the local Walsall-based Deaf charity to eventually sell their building before merging with Action Deafness. I was delighted to see AD work with Deafkidz International to quickly establish and deliver a short-term online project to address some of the challenges faced by children due to the pandemic.

Action Deafness

Report of the Trustees for the Year Ended 30 September 2020

The drive and determination was incredible throughout the whole organisation which has meant that our Deaf service users/clients were not forgotten during this crisis.

Despite the uncertainty and tough times, we have been able to look forward; every challenge was met with enthusiasm and openness. We have learnt a great deal through the year and we will be taking forward new approaches which will prepare Action Deafness up for the future.

I would like to end by offering my condolences and paying tribute to our service users and members of the Action Deafness family who have been affected personally by the coronavirus.

Action Deafness

Report of the Trustees for the Year Ended 30 September 2020

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our Vision:

"A society where Deaf* people have informed choice, complete control of their lives, equal access to quality services and full communication when they need it."

(* Denotes Deaf, deafened, Hard of Hearing and deafblind people)

Our Values:

Caring - we care about Deaf, Hard of Hearing, Deafened and Deafblind people

Accessible - we aim to make our services more accessible and help make other services more accessible

Responsive - we always put our customers and service users FIRST

Dynamic - we have a 'CAN-DO' attitude so we will never give up until we get our services right

Honest - we are open and communicate effectively with our clients. We are sensitive to our clients' needs

Deaf-led - we lead by example. We are passionate and committed to our organisation and services

Our Core Values:

- People-centred
- Empowering
- Challenging ways of thinking positively about deafness (hearing loss)
- Transforming lives
- Promoting independence and equality
- Developing new ideas and opportunities

Mission:

Action Deafness exists to work with Deaf people and people with hearing loss, helping them have increased access, independence, choice and control.

We will do this by:

- Maximising opportunities for Deaf people to live the life they choose by providing Personal Assistants and offering Personal Care services
- Improving access to services by promoting effective communication solutions
- Ensuring sustainability of the organisation through growth, partnership and diversification
- Being one of the leading providers of Communications Interpreting, Community & Care support.

Key Supporting Principles:

- Be Deaf-led
- Be a catalyst for positive change, creating opportunity through partnerships
- Use our knowledge and expertise to support provision in all areas
- Risk-taking is part of growth and consolidation.

Firstly, as service providers, we seek to offer creative and diverse services in order to respond to the identified wishes, aspirations and requirements of the people who we serve and support. Whilst understanding the real lives and concerns of the local and surrounding community, we actively promote participation in everyday experiences, opportunities and decision making.

Action Deafness

Report of the Trustees **for the Year Ended 30 September 2020**

Ultimately being about people, our services are underpinned by a strong foundation that values and fosters all aspects of personal development for service users.

Secondly, we understand that our ability to deliver these ideals is inextricably linked with effective working partnerships with all stakeholders which bring about continual improvement in the quality and value of the services we offer.

We have recruited, and are constantly developing, a staff team that is competent, motivated, sensitive, proactive and responsive to the needs of users in order to achieve Action Deafness's aims and standards.

Significant activities

Action Deafness is a Deaf-led national charitable company. Action Deafness's charitable objectives focus on the delivery of a range of services throughout the UK with primary delivery/focus on the Midlands, Oxfordshire & Sussex.

Our flagship services are:

Communications Interpreting
Community & Care (includes YOUChoose consortium)
Joint Ventures/Partnerships
Equipment & Projects

We retain our charitable obligation to Leicester, Loughborough, Leicestershire, Rutland, Worcestershire, Herefordshire, Oxfordshire and Walsall. We continue, as a company limited by guarantee, to offer services that benefit Deaf, hard of hearing, deafened and deafblind communities throughout the UK.

Public benefit

As a charitable company, Action Deafness provides a public benefit to Deaf, hard of hearing, deafened and deafblind beneficiaries through its provision of AD Communications Interpreting services which assists communication between the hearing and the non-hearing community. The Trustee Directors have had due regard to the Charity Commission's guidance on public benefit

Health & safety statement

The charity has a health and safety policy, which is communicated to all staff and is reviewed annually by the Board & Chief Executive.

General Data Protection Regulation (GDPR) statement

The charity has a GDPR policy, which is communicated to all staff and is reviewed annually by the Board & Chief Executive.

Safeguarding statement

The charitable company has been working hard to safeguard vulnerable children and adults throughout the organisation and our services. We have procedures in place and regular training has taken place during the course of the year. Robust policies and protocols stipulate regular communication, and if needed, disclosure to external safeguarding teams.

Grant making policy

The charitable company does not make or award any significant grants.

Complaints

The charitable company has a robust complaints procedure. We have received complaints during the year; these have been handled professionally and were resolved to the satisfaction of all concerned. They have enabled the charity to review services and make reasonable adaptations where required, which has resulted in the improvement of our services to users.

Action Deafness

Report of the Trustees for the Year Ended 30 September 2020

ACHIEVEMENT AND PERFORMANCE

This review provides assurance of delivery of Action Deafness' strategic objectives as per Action Deafness' Five Year Strategy 2018-2023 (approved by the Board of Trustees in September 2018).

These outcomes have also been measured against the departmental business operating plan 2019-2020.

Since the merger with Deaf Direct in October 2019, Action Deafness now has six offices which are in Leicester, Loughborough, Derby, Worcester and Hereford. It also has one hot-desk office in Brighton, Sussex.

The organisation has building assets - the Oxford Deaf & Hard of Hearing Centre.

Our Five-Year Plan to 2023

This year (2019/20) was the second year of our Five-Year Plan and we have made excellent progress with the milestones and targets that were agreed across all three of our priority areas.

As would be expected in the second year of a five-year plan, many of these milestones related to development of proposals or preparation work for launching new services, partnerships or areas of work, with the implementation of these coming in the final three years of the plan.

The Big Picture in 2019-2020:

- **Consolidate, streamline and harmonise:** Following the merger with Deaf Direct, the new AD organisational structure was approved for 2019-2020 with measurable outcomes delivered and achieved
- **Consolidate and maintain robust 'combined' Human Resources:** The Breathe HR portal system was delivered and achieved
- **Oxford Deaf Centre Building:** despite an agreed Heads of Terms and exchange of sale contract the proposed sale had been severely delayed due to COVID19. Plans for proposed Business Development initiatives in Oxfordshire have been delayed until the sale of the building is finalised.
- **Diversify income generation, service delivery and business activities to achieve "conservative" year-end income:** Communications Interpreting and Community & Care Services have exceeded income targets. New income streams included Information Advice and Guidance in Worcester, a new 24/7 community care project in Derbyshire, lottery and DWP funding for specific projects.
- **Effect prudent stewardship of expenditure:** despite COVID19 restrictions, Action Deafness maintained an agreed one-off budget deficit. This was planned due to the consequences of the merger, the costs of which will be recouped at a later time. AD received income via discretionary & COVID-19 grants
- **Deliver activities of Community & Care, Communications Interpreting and Deaf Direct Services:** The delivery of services was maintained through the steadfast commitment and hard work from the team of keyworkers and front line staff during COVID-19 lockdown and pandemic.
- **Maintain and consolidate culture of organisational effectiveness:**
 - i) Action Deafness implemented the Care Docs administration system to meet the expectations of the Care Quality Commission (CQC) registration.
 - ii) We have successfully achieved re-certification of ISO 9001 (Quality Management) and 27001 (Information and Security) accreditation.
 - iii) Action Deafness has maintained compliance with policies and procedures in particular; Risk Register, Business Continuity Plan, Safeguarding and GDPR procedures. All have been successfully implemented to minimise risk and increase safety for clients and the organisation.

Key Initiatives for 2019/2020 Period:

- Action Deafness had to delay its intended plans for a Fundraising Department due to COVID19 restrictions and the delays associated with the sale of the Oxford Deaf Centre building.
- Due to COVID-19 pandemic, the development of Advocacy, Outreach and Engagement services based in Oxfordshire were postponed.

Action Deafness

Report of the Trustees for the Year Ended 30 September 2020

- We established a new-look Digital and Equipment Service based in Leicester City, Worcestershire, Herefordshire and Oxfordshire. Our contract for referrals from Leicester City was renewed for a further three years.
- We were successful in obtaining a grant from The Eveson Trust to assist us with the equipment service project in July 2020.
- We were successful with the establishment of Community PA service in Hertfordshire. Following the successful pilot project with Hertfordshire Sensory Services Team, a new Coordinator was appointed in April 2020.
- Thanks to an excellent partnership with the Futures Housing Group, we were successful with the development of new 24/7 Personal Care Project in Derbyshire.
- We successfully concluded external service and care management support through joint venture arrangements with DeafPlus and Cumbria Deaf Association in December 2019.
- We successfully concluded merger arrangements with Walsall Deaf Community Services following negotiations and due diligence. Boards of Walsall Deaf Community Services and Action Deafness approved plans for Walsall to be merged with Action Deafness in September 2020.

Other Key Achievements:

- Feedback Survey: 82% of Deaf & Hard of Hearing people said Action Deafness helped them to live their lives safely and independently
- Feedback Survey: 73% of stakeholders said Action Deafness' services helped them to get through COVID-19
- 30,000 hours of community & care support were provided during 2019-2020 - an increase of 26% from 2018-2019
- 12,000 assignments were provided from Communications Interpreting - an increase of 17% from 2018-2019.
- We provided partnership support and joint venture agreements with a total of eight partners
- We achieved two mergers with Deaf Direct and Walsall Deaf Community Services
- Despite COVID19 restrictions, we managed to achieve 75% of our Five Year Strategic 'Goals' through our service provision and business development

Stakeholders and Supporters

Our appreciation is extended to the following stakeholders, supporters and partners (in alphabetical order) for their support, collaboration and partnership during 2019-2020:

- Brighton and Hove Clinical Commissioning Group (CCG)
- Brighton & Sussex Universities Hospitals NHS
- Cumbria Deaf Association
- CJ Interpreting
- CommunicationPlus
- DeafCOG
- DeafKidz International
- Deafplus
- Derby City Council
- Derbyshire County Council
- East Sussex County Council
- Eveson Trust
- Futures Housing Group
- Herefordshire County Council
- Herefordshire & Worcestershire Health & Care NHS
- Hertfordshire County Council
- Leicester City Council
- Leicestershire County Council
- Nottingham City Council
- Nottinghamshire County Council
- Oxford City Council
- Oxfordshire County Council

Action Deafness

Report of the Trustees for the Year Ended 30 September 2020

- SignLive VRS
- Splice Agency
- St Andrew's Healthcare Trust
- Sussex Partnership MH NHS
- University Hospitals of Leicester NHS
- Vision Links (Herefordshire)
- Walsall Deaf Community Services
- Warwickshire County Council
- Worcestershire Acute Hospitals NHS
- Worcester City Council
- Worcestershire County Council

We look forward to strong partnerships and relationships with more organisations / charities in order to create a better future for Deaf communities across the UK.

FUTURE PLANS FOR 2020-2021

The Big Picture

- Consolidate, streamline and harmonise by maintaining a robust and efficient organisational structure which has been approved in the 2020-2021 Business Operating Plan
- Consolidate and maintain our flagship services (Communications Interpreting, Community & Care and Services) throughout 2020-2021
- Conclude the partnership agreements with B2B stakeholders such as DeafPlus and SignLive VRS
- Develop new initiatives and implement further new partnerships/joint ventures with Deaf charities, organisations and stakeholders
- Maintain our relationship with a potential purchaser through the long stop extension agreement leading to the eventual sale of Oxford Deaf & Hard of Hearing Centre
- Diversify income generation, service delivery and business activities to achieve year end income by September 2021.
- Effect prudent stewardship of expenditure, achieving a breakeven position (after grants/legacies/fundraising) despite COVID-19 implications and a likely recession
- Deliver activities of Community & Care Services, Communications Interpreting and AD Services complemented by Executive Office, Finance & Admin and Human Resources
- Maintain and consolidate a culture of organisational effectiveness through i) Care Quality Commission (CQC) registration, ii) ISO 9001 (Quality Management) and 27001 (Information and Security) accreditation as well as iii) compliance with policies and procedures in Risk Register, Business Continuation Plan, Safeguarding and GDPR

Key Initiatives for 2020-2021

- Develop and implement new Action Kickstart (DWP Kickstart Scheme) project for the recruitment of trainees aged 18-24 for work experience opportunities with Action Deafness and partnering Deaf charities throughout the UK
- Develop Generation Communication project for older Deaf and Hard of Hearing people to be trained by a team of GC officers in IT. Funding realised through the Department of Culture Media & Sport and The National Lottery's Coronavirus Grant
- Re-establish User Consultation Groups for Worcestershire/Herefordshire/Oxfordshire and West/East Midlands (Walsall/Derby) as part of the charity's objectives and merger agreements
- Deliver Digital and Equipment Services based in Leicester City, Worcestershire, Herefordshire and Oxfordshire thanks to the financial support from Eveson Trust and Leicester City Council
- Re-establish and deliver Community PA service in Herefordshire, Worcestershire and Oxfordshire
- Work towards the eventual sale of Oxford Deaf & Hard of Hearing Centre building.
- Develop and establish new initiatives in sensory, care & support provision

Action Deafness

Report of the Trustees for the Year Ended 30 September 2020

- Develop new development opportunities by applying to join the NHS's Shared Business Services (SBS) agreement framework for Face-to-Face (F2F) and video relay service (VRS) for BSL interpreting
- Pursue new Scottish charity registration status for the purposes of key initiatives in community care.
- Explore further 24/7 Personal Care and/or ExtraCare Project by producing a feasibility report and a webinar on Open Space
- Explore initiatives in digitalisation, external service and care management support via joint venture arrangements
- Develop and establish new care & support provision in Walsall following recent merger with Action Deafness.
- Revamp promotions and marketing initiatives with the development of a new website and new brand logo for Action Deafness
- Work towards achieving the Cyber Essentials Certificate and ISO 18841 Certificate in Interpreting

FINANCIAL REVIEW

Summary of the year

Income for the 12 months amounted to £3,744,297 (2019: £2,894,900). Expenditure for the same period amounted to £3,746,251 (2019: £2,880,817). As a result the deficit for the period (before other recognised gains and losses) was £1,954 (2019: surplus £14,690)

The defined benefit scheme liability decreased to £66,700 (2019: £323,500) during the year, while the present value of the deficit funding agreed on the multi-employer defined contribution pension scheme (TPT Retirement Solutions - The Growth Plan) of which the charitable company is a part, reduced to £11,182 (2019: £14,315)

Total funds on hand at the balance sheet amount to net assets of £1,145,937 (2019: net liability of £13,397)
Funds on hand at the Balance Sheet date comprise restricted Funds of £1,039,207 (2019: £3,529).

Investment policy and objectives

The Trustee Directors have the power to invest in such assets as they see fit.

FINANCIAL REVIEW

Reserves policy

It is the policy of the charitable company that unrestricted funds which have not been designated for a specific purpose should be maintained at a level equivalent to between three and six month's expenditure. The Director Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

Over the past few years, due to the level of year end reserves (and in particular the pension liability) the level of reserves has been insufficient to maintain designated funds. However due to the current year surplus, reserves are starting to be built back up again.

The trustees recognise the importance of ensuring that, a suitable level of reserves are maintained and the board is committed to monitoring the financial position of the organisation on an on-going basis.

Pension liability

The pension liability represents the total of the following:

1. The share of the Leicestershire County Council Pension Fund (the Scheme) relating to ex-employees of Action Deafness who qualified to receive a pension from the Scheme. Entry to the Scheme closed in 1998 and, as at 31st March 2013, there are 10 pensioners (whose average age is 69) and 8 deferred pensioners (whose average age is 54) who had previously worked for the Charity.
2. The present value of the deficit funding agreed for the multi-employer defined contribution pension scheme (TPT Retirement Solutions - the Growth Plan) of which the charitable company is a part.

The pension liability has been a significant drain on reserves in the past, however it has been negotiated to settle the defined benefit obligation and the liability will be fully paid out by December 2020. The current deficit is £66,700 (2019: £323,500).

Going concern

The Trustee Directors are confident that there are no material uncertainties about the charitable company's ability to continue as a going concern. They have approved a realistic (with break-even in mind) budget for 2020-2021. With appropriate budgetary controls, no pension liabilities (from April 2021) and even in the current difficult economic climate, Action Deafness will continue in operation and that it is only appropriate to prepare these financial statements on a going concern basis.

Action Deafness

Report of the Trustees for the Year Ended 30 September 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Company Status

The company is constituted under a Memorandum of Association dated June 2008 and revised in September 2015 (company number 06706042) with the registered charity number 1163758. It is exempt from the use of the word "Limited" within its name.

Trustee Directors

The governance of the company is the responsibility of the Trustee Directors who are elected and co-opted under the new and revised terms of the Articles of Association. The persons who served as Trustee Directors during the year are listed within the Constitutional and Administrative Details section of the report. Due to the eventuality of the merger with Walsall Deaf Community Services, the charitable company welcomed two new Trustee Directors to join Action Deafness Board from 1st October 2020: Audrey Whyte and Andrew Freeman.

Organisational structure

The day to day running of the charitable company is delegated to the Chief Executive Officer (CEO) who reports to the Board of Trustee Directors. The CEO operates within a wide-ranging delegated remit. It is policy that, where specific Trustee Directors have expertise which may be helpful, the CEO and the individual Trustee Directors work collaboratively.

Action Deafness

Report of the Trustees for the Year Ended 30 September 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Decision making

The Trustee Directors have given the CEO the leadership needed to conduct the day to day working business of the charity and the CEO attends and reports to each meeting of the Board.

The business of Action Deafness is managed through a Board formed of all the appointed Trustee Directors. The Board meets formally at least four times a year and on additional occasions where decisions are required before the next formal meeting

Induction and training of new trustee directors

The organisation relies upon the guidance issued by the Charity Commission in relation to the induction and training of trustees.

Key management remuneration

The key management personnel of the charitable company include the Trustee Directors and the Senior Management Team (now Executive Leadership Team), which consists of CEO, Head of Finance, Head of Interpreting and the Community Business Manager. HR & Communications Manager and Service Manager were both added in the latter part of this financial year as part of merger arrangements agreed with Deaf Direct.

Between these groups, the organisation is governed and operated on a day to day basis. All Trustee Directors give of their time freely and no director received any remuneration during the year.

The pay for the senior staff is reviewed annually and normally increases in accordance with average earnings. In view of the nature of the organisation, the Trustee Directors benchmark the CEO's salary against pay levels in other charitable organisations of similar size and nature. The senior management team determine all other salaries considering market forces and in-work performance as benchmarks.

Risk management analysis

The Trustee Directors have a duty to identify and review the risks to which the charitable company is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Trustee Directors use a risk register to manage risk which considers key areas of governance, operations, finance, environment and compliance.

Each area is reviewed for potential risks, potential impact of risks and steps for mitigation.

Trustee Directors, together with the CEO and the Executive Leadership Team, review all operations and update the register annually in conjunction with ISO 9001 Quality Management, ISO 27001 Information and Security and SORP regulations.

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 key performance and risk reviews.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06706042 (England and Wales)

Registered Charity number

1163758

Registered Charity number (Scotland)

SCO5670

Action Deafness

Report of the Trustees for the Year Ended 30 September 2020

Registered office

Peepul Centre
28 Orcharadson Avenue
Leicester
Leicestershire
LE4 6DP

Trustees

Trustee/Directors

E Allen - Joint Chair
B K Ross (appointed 1 October 2019) - Joint Chair
R F Hilton - Vice Chair
Lucy Warnes
B J A Stephens
A Lewis
H Foulkes
A Whyte (appointed 1 October 2020)
W H Stavert (appointed 1 October 2019)
A Freeman (appointed 1 October 2020)
P A Lenon (appointed 1 October 2019)
R Grant (appointed 8 December 2020)

Executive Leadership Team

Craig Crowley MBE - Chief Executive
Jim Robertson - Head of Finance & Administration
Karen Draper - Finance & Administration Manager
Charlotte Jefferies - HR & Communications Manager
Nigel Cleaver - Head of Interpreting
Mhari Simpson - Community Business Manager
Paul Redfern - Community Manager (Maternity leave cover)
Chris Harrison - Service Manager

Chief Executive/Company Secretary

C A Crowley MBE

Auditors

Charnwood Accountants & Business Advisors LLP
Statutory Auditor
The Point
Granite Way
Mountsorrel
Loughborough
Leicestershire
LE12 7TZ

Solicitors

Frisby & Small Solicitors LLP
5 De Montfort Street
Leicester
LE1 7GT

Action Deafness

Report of the Trustees for the Year Ended 30 September 2020

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Action Deafness 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:

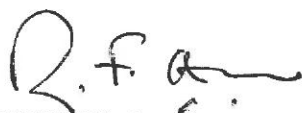
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Charnwood Accountants and Business Advisors LLP have informed the trustees of their decision to step down as auditors, citing a lack of charities expertise within their team at current. The trustees would like to thank Charnwood for their services over the last 9 years.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 22nd June 2021 and signed on its behalf by:



.....
R F Hilton - Trustee

Report of the Independent Auditors to the Members of Action Deafness

Opinion

We have audited the financial statements of Action Deafness (the 'charitable company') for the year ended 30 September 2020 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 30 September 2020 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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 Action Deafness

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.

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.

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

Report of the Independent Auditors to the Members of
Action Deafness

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.



Christopher David Hutton FCCA (Senior Statutory Auditor)
for and on behalf of Charnwood Accountants & Business Advisors LLP
Statutory Auditor
The Point
Granite Way
Mountsorrel
Loughborough
Leicestershire
LE12 7TZ

Date: 22/06/2021

Action Deafness

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 30 September 2020

	Notes	Unrestricted funds £	Restricted funds £	30.9.20 Total funds £	30.9.19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	80,816	-	80,816	19,316
Charitable activities	5				
Communications		2,795,453	-	2,795,453	2,212,504
Community Support		602,442	-	602,442	567,125
Learning		3,652	-	3,652	4,995
Other charitable projects		83,302	-	83,302	-
Books, DVDs and AD Tech		36,623	-	36,623	32,751
Other trading activities	3	73,014	-	73,014	57,452
Investment income	4	387	-	387	757
Other income		68,608	-	68,608	-
Total		3,744,297	-	3,744,297	2,894,900
EXPENDITURE ON					
Raising funds	6	27,856	-	27,856	4,187
Charitable activities	7				
Communications		2,976,311	-	2,976,311	2,088,700
Community Support		645,213	18,532	663,745	732,668
Learning		2,971	-	2,971	2,743
Support for social groups		6,924	-	6,924	12,578
Other charitable projects		19,656	-	19,656	16,008
Books, DVDs and AD Tech		35,179	-	35,179	18,997
Business Development		11,691	-	11,691	-
Fundraising		1,918	-	1,918	4,936
Total		3,727,719	18,532	3,746,251	2,880,817
Net gains on investments		280	-	280	607
NET INCOME/(EXPENDITURE)		16,868	(18,532)	(1,674)	14,690
Other recognised gains/(losses)					
Gains/(losses) on revaluation of pension scheme		190,100	-	190,100	(102,601)
Merger with Deaf Direct		(84,141)	1,054,210	970,069	-
Actuarial gains on defined benefit schemes		838	-	838	1399
Net movement in funds		123,665	1,035,678	1,159,333	(87,911)

Action Deafness

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 30 September 2020

	Notes	Unrestricted funds £	Restricted funds £	30.9.20 Total funds £	30.9.19 Total funds £
RECONCILIATION OF FUNDS					
Total funds brought forward		(16,926)	3,529	(13,397)	74,514
TOTAL FUNDS CARRIED FORWARD		106,739	1,039,207	1,145,936	(13,397)

Action Deafness

Balance Sheet 30 September 2020

	Notes	Unrestricted funds £	Restricted funds £	30.9.20 Total funds £	30.9.19 Total funds £
FIXED ASSETS					
Tangible assets	13	62,743	1,010,000	1,072,743	26,933
Investments	14	<u>11,905</u>	<u>-</u>	<u>11,905</u>	<u>11,300</u>
		74,648	1,010,000	1,084,648	38,233
CURRENT ASSETS					
Stocks	15	9,053	-	9,053	6,695
Debtors	16	737,228	-	737,228	532,507
Cash at bank		<u>262,546</u>	<u>29,207</u>	<u>291,753</u>	<u>263,961</u>
		1,008,827	29,207	1,038,034	803,163
CREDITORS					
Amounts falling due within one year	17	<u>(898,864)</u>	<u>-</u>	<u>(898,864)</u>	<u>(516,978)</u>
NET CURRENT ASSETS		<u>109,963</u>	<u>29,207</u>	<u>139,170</u>	<u>286,185</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		184,612	1,039,207	1,223,818	324,418
PENSION LIABILITY	20	(66,700)	-	(66,700)	(323,500)
RETIREMENT HEALTHCARE BENEFITS OBLIGATIONS	20	<u>(11,182)</u>	<u>-</u>	<u>(11,182)</u>	<u>(14,315)</u>
NET ASSETS/(LIABILITIES)		<u>106,730</u>	<u>1,039,207</u>	<u>1,145,936</u>	<u>(13,397)</u>
FUNDS	19				
Unrestricted funds				106,730	(16,926)
Restricted funds				<u>1,039,207</u>	<u>3,529</u>
TOTAL FUNDS				<u>1,145,937</u>	<u>(13,397)</u>

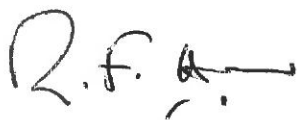
The notes form part of these financial statements

Action Deafness

Balance Sheet - continued
30 September 2020

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 22nd June 2021 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'R. F. Hilton', with a horizontal line extending from the end of the signature.

.....
R F Hilton - Trustee

The notes form part of these financial statements

Action Deafness

Cash Flow Statement

for the Year Ended 30 September 2020

	Notes	30.9.20 £	30.9.19 £
Cash flows from operating activities			
Cash generated from operations	I	73,315	111,805
Interest paid		<u>-</u>	<u>(242)</u>
Net cash (used in)/provided by operating activities		<u>73,315</u>	<u>111,563</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(45,585)	(10,500)
Purchase of fixed asset investments		(325)	(320)
Interest received		63	436
Dividends received		<u>324</u>	<u>321</u>
Net cash used in investing activities		<u>(45,523)</u>	<u>(10,063)</u>
Change in cash and cash equivalents in the reporting period		<u>27,792</u>	<u>101,500</u>
Cash and cash equivalents at the beginning of the reporting period		<u>263,961</u>	<u>162,461</u>
Cash and cash equivalents at the end of the reporting period		<u><u>291,753</u></u>	<u><u>263,961</u></u>

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 30 September 2020

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	30.9.20 £	30.9.19 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(3,969)	14,690
Adjustments for:		
Depreciation charges	13,202	7,260
Amortisation	4,833	-
Gain on investments	(280)	(607)
Interest received	(63)	(436)
Interest paid	-	242
Dividends received	(324)	(321)
(Increase)/decrease in stocks	(2,358)	1,059
Increase in debtors	(204,720)	(80,954)
Increase in creditors	381,886	192,040
Difference between pension charge and cash contributions	(114,892)	(21,168)
Net cash provided by operations	<u>73,315</u>	<u>111,805</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.10.19 £	Cash flow £	At 30.9.20 £
Net cash			
Cash at bank	<u>263,961</u>	<u>27,792</u>	<u>291,753</u>
	<u>263,961</u>	<u>27,792</u>	<u>291,753</u>
Total	<u>263,961</u>	<u>27,792</u>	<u>291,753</u>

I. 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.

Income

All income is recognised in the Statement of Financial Activities once the charitable company has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. The following specific policies are applied to particular categories of income:

- Donations and gifts are included in full in the Statement of Financial Activities when receivable.
- Legacies are included in the Statement of Financial Activities when the conditions of entitlement, certainty and measurement are satisfied.
- Grants are recognised in the Statement of Financial Activities when the conditions of receipt have been complied with as follows:
 - Grants where entitlement is not conditional on delivery of a specific performance by the charitable company, are recognised when the charitable company becomes unconditionally entitled to the grant.
 - Revenue grants are carried forward to the extent that the grantor specifies that the grant is for expenditure in future accounting periods. Grants carried forward in this way are accounted for as deferred income.
 - Grants from local government and other agencies have been included as income from activities in furtherance of the charitable company's objects where these amount to a contract for services, but as donations where the money is given in response to an appeal or as core funding with greater freedom of use.
- Income tax recoverable on covenanted giving and Gift Aid donations are accounted for in the year of receipt of the associated income on an accruals basis.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Investment income is accounted for when receivable.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charitable company 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.

Raising funds

Expenditure on raising funds comprises:

- the costs associated with attracting voluntary income
- the costs of fundraising.

Notes to the Financial Statements - continued
for the Year Ended 30 September 2020

I. ACCOUNTING POLICIES - continued

Raising funds

- the costs incurred in generating trading and other income

Charitable activities

Expenditure on charitable activities comprises those costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities as well as costs of an indirect nature necessary to support them.

Governance costs

Governance costs are included within support costs and allocated evenly across the major categories of expenditure included in the Statement of Financial Activities.

Allocation and apportionment of costs

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activities are allocated directly, others are apportioned on an appropriate basis, eg per capita.

Tangible fixed assets and fixed asset investments

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

Computer equipment - 20% on cost

All assets transferred in from Leicester & County Mission for Deaf People at 1st October 2015 and deaf direct on 1st October 2019 have been recognised as additions at their net book value at that date, however they continue to be depreciated at 20% of their original cost in order to write off their value over their estimated useful life.

Expenditure on fixed assets not exceeding £500 per asset is included as expenditure within the Statement of Financial Activities in the year in which the assets are purchased.

Fixed asset investments are valued at market value. Surpluses or deficits arising on revaluation are accounted for in the Statement of Financial Activities.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is registered with HMRC as a charity and a charitable company for tax purposes, in line with paragraph 1 of Schedule 6 Finance Act 2010.

Fund accounting

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

Designated funds are unrestricted funds earmarked by the Board of Trustees for particular purposes.

Restricted funds can only be used for particular restricted purposes within the objects of the charitable company. 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.

Notes to the Financial Statements - continued
for the Year Ended 30 September 2020

1. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company is part of a multi-employer defined benefit pension scheme, which is treated as a defined contribution scheme in accordance with FRS102. The charitable company has agreed deficit funding with the Scheme's administrator. The cost of employer deficit contributions and net interest are recognised in the Statement of Financial Activities; unrealised gains and losses are recognised within Other Comprehensive income within the Statement of Financial Activities, and the net pension liability (equal to the present value of the agreed deficit funding) is recognised in the Balance Sheet.

2. DONATIONS AND LEGACIES

	30.9.20	30.9.19
	£	£
Gifts	7,044	4,725
Legacies	<u>73,772</u>	<u>14,591</u>
	<u>80,816</u>	<u>19,316</u>

3. OTHER TRADING ACTIVITIES

	30.9.20	30.9.19
	£	£
Provision of support to other charities	52,249	19,567
Commission	13,766	294
Business development	<u>6,999</u>	<u>37,591</u>
	<u>73,014</u>	<u>57,452</u>

4. INVESTMENT INCOME

	30.9.20	30.9.19
	£	£
Dividends received	324	321
Interest received	<u>63</u>	<u>436</u>
	<u>387</u>	<u>757</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2020

5. INCOME FROM CHARITABLE ACTIVITIES

		30.9.20	30.9.19
	Activity	£	£
Course fees	Communications	-	158
BSL interpreting	Communications	2,547,881	2,021,025
Deaf staff support income	Communications	247,572	191,321
Community support income	Community Support	602,442	567,125
Course fees	Learning	3,652	4,995
Grants	Other charitable projects	83,302	-
Books, DVD & AD Tech sales	Books, DVDs and AD Tech	36,623	32,751
		<u>3,521,472</u>	<u>2,817,375</u>

6. RAISING FUNDS

Raising donations and legacies

	30.9.20	30.9.19
	£	£
Support costs	<u>14,986</u>	<u>-</u>

Other trading activities

	30.9.20	30.9.19
	£	£
Bad debts	2,199	954
Communication support	<u>10,671</u>	<u>3,233</u>
	<u>12,870</u>	<u>4,187</u>

Aggregate amounts	<u>27,856</u>	<u>4,187</u>
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7. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 8)	Totals
	£	£	£
Communications	2,459,147	517,164	2,976,311
Community Support	552,354	111,391	663,745
Learning	2,971	-	2,971
Support for social groups	4,386	2,538	6,924
Other charitable projects	4,300	15,356	19,656
Books, DVDs and AD Tech	28,518	6,661	35,179
Business Development	10,091	1,600	11,691
Fundraising	<u>218</u>	<u>1,700</u>	<u>1,918</u>
	<u>3,061,985</u>	<u>656,410</u>	<u>3,718,395</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2020

8. SUPPORT COSTS

	Central overheads £	Finance £	IT & telephones £
Raising donations and legacies	6,315	3,716	1,437
Communications	217,922	128,243	49,617
Community Support	46,938	27,622	10,687
Support for social groups	-	2,538	-
Other charitable projects	6,471	3,808	1,473
Books, DVDs and AD Tech	2,807	1,652	639
Business Development	-	-	-
Fundraising	1,700	-	-
	<u>282,153</u>	<u>167,579</u>	<u>63,853</u>
	Professional fees £	Governance costs £	Totals £
Raising donations and legacies	2,434	1,084	14,986
Communications	84,007	37,375	517,164
Community Support	18,094	8,050	111,391
Support for social groups	-	-	2,538
Other charitable projects	2,494	1,110	15,356
Books, DVDs and AD Tech	1,082	481	6,661
Business Development	1,600	-	1,600
Fundraising	-	-	1,700
	<u>109,711</u>	<u>48,100</u>	<u>671,397</u>

9. NET INCOME/(EXPENDITURE)

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

	30.9.20 £	30.9.19 £
Auditor's remuneration	6,013	5,471
Depreciation - owned assets	13,202	7,259
Amortisation	4,833	-
Other operating leases	<u>45,911</u>	<u>29,316</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2020

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2020 nor for the year ended 30 September 2019.

Trustees' expenses

During the year, travel expenses of £311 (2019: £1,198) were re-imbursed to trustees. No other remuneration, benefits or expenses were paid to trustees during either year.

11. STAFF COSTS

	30.9.20	30.9.19
	£	£
Wages and salaries	873,582	691,210
Social security costs	58,290	43,379
Other pension costs	<u>18,724</u>	<u>16,663</u>
	<u>950,596</u>	<u>751,252</u>

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

	30.9.20	30.9.19
Central services	10	6
Charitable activities	<u>63</u>	<u>58</u>
	<u>73</u>	<u>64</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	30.9.20	30.9.19
£60,001 - £70,000	<u>1</u>	<u>1</u>

12. PRIOR YEAR (2018/2019) COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	19,316	-	19,316
Charitable activities			
Communications	2,212,504	-	2,212,504
Community Support	567,125	-	567,125
Learning	4,995	-	4,995
Books, DVDs and AD Tech	32,751	-	32,751
Other trading activities	57,452	-	57,452
Investment income	<u>757</u>	<u>-</u>	<u>757</u>
Total	2,894,900	-	2,894,900

Notes to the Financial Statements - continued
for the Year Ended 30 September 2020

12. PRIOR YEAR (2018/2019) COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
EXPENDITURE ON			
Raising funds	4,187	-	4,187
Charitable activities			
Communications	2,088,700	-	2,088,700
Community Support	732,668	-	732,668
Learning	2,743	-	2,743
Support for social groups	12,578	-	12,578
Other charitable projects	16,008	-	16,008
Books, DVDs and AD Tech	18,649	348	18,997
Fundraising	4,936	-	4,936
Total	2,880,469	348	2,880,817
Net gains on investments	607	-	607
NET INCOME/(EXPENDITURE)	15,038	(348)	14,690
Other recognised gains/(losses)			
Gains/(losses) on revaluation of pension scheme	(104,000)	-	(104,000)
Actuarial gains on defined benefit schemes	1,399	-	1,399
Net movement in funds	(87,563)	(348)	(87,911)
RECONCILIATION OF FUNDS			
Total funds brought forward	70,637	3,877	74,514
TOTAL FUNDS CARRIED FORWARD	(16,926)	3,529	(13,397)

Notes to the Financial Statements - continued
for the Year Ended 30 September 2020

13. TANGIBLE FIXED ASSETS

	Freehold property £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 October 2019	-	-	44,025	44,025
Additions	-	-	45,585	45,585
Acquisition via merger	<u>1,010,000</u>	<u>14,954</u>	<u>-</u>	<u>1,024,954</u>
At 30 September 2020	<u>1,010,000</u>	<u>14,954</u>	<u>89,610</u>	<u>1,114,564</u>
DEPRECIATION				
At 1 October 2019	-	-	17,092	17,092
Charge for year	-	3,427	9,775	13,202
Transfer to ownership	<u>-</u>	<u>11,527</u>	<u>-</u>	<u>11,527</u>
At 30 September 2020	<u>-</u>	<u>14,954</u>	<u>26,867</u>	<u>41,821</u>
NET BOOK VALUE				
At 30 September 2020	<u>1,010,000</u>	<u>-</u>	<u>62,743</u>	<u>1,072,743</u>
At 30 September 2019	<u>-</u>	<u>-</u>	<u>26,933</u>	<u>26,933</u>

As part of the merger with Deaf Direct on 1 October 2019, Fixed assets were included as part of the merger. The following assets were transferred:

Freehold Property £1,010,000
Motor Vehicle £14,954

14. FIXED ASSET INVESTMENTS

	Cash and settlements pending £
MARKET VALUE	
At 1 October 2019	11,300
Additions	325
Revaluations	<u>280</u>
At 30 September 2020	<u>11,905</u>
NET BOOK VALUE	
At 30 September 2020	<u>11,905</u>
At 30 September 2019	<u>11,300</u>

There were no investment assets outside the UK.

Notes to the Financial Statements - continued
for the Year Ended 30 September 2020

15. STOCKS

	30.9.20	30.9.19
	£	£
Stocks	<u>9,053</u>	<u>6,695</u>

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.20	30.9.19
	£	£
Trade debtors	693,762	477,528
Other debtors	14,210	36,000
Prepayments	<u>29,256</u>	<u>18,979</u>
	<u>737,228</u>	<u>532,507</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.20	30.9.19
	£	£
Trade creditors	519,646	331,378
Social security and other taxes	13,003	11,351
VAT	264,007	153,164
Other creditors	56,601	4,779
Accruals and deferred income	<u>45,607</u>	<u>16,306</u>
	<u>898,864</u>	<u>516,978</u>

18. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	30.9.20	30.9.19
	£	£
Within one year	<u>36,628</u>	<u>13,393</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2020

19. MOVEMENT IN FUNDS

	At 1.10.19 £	Net movement in funds £	Transfers between funds £	At 30.9.20 £
Unrestricted funds				
General fund	282,424	5,141	(112,285)	175,281
Fixed Assets	26,933	(9,776)	45,585	62,742
Fixed Asset Investment Fund	11,532	666	-	12,198
Pension Reserve	(337,815)	193,233	66,700	(77,882)
Deaf Direct Unrestricted merger reserve	-	(65,609)	-	(65,609)
	(16,926)	123,655	-	106,730
Restricted funds				
Over 50's Club	3,529	-	-	3,529
Deaf Direct restricted merger reserve	-	1,035,678	-	1,035,678
TOTAL FUNDS	<u>(13,397)</u>	<u>1,159,333</u>	<u>-</u>	<u>1,145,936</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	3,743,911	(3,736,475)	16,237	23,673
Fixed Assets	-	(9,776)	-	(9,776)
Fixed Asset Investment Fund	386	-	280	666
Deaf Direct merger	-	-	(84,141)	(84,141)
Pension Reserve	-	-	193,233	193,233
Restricted funds				
Deaf Direct merger	-	-	1,035,678	1,035,678
TOTAL FUNDS	<u>3,744,297</u>	<u>(3,746,251)</u>	<u>1,161,287</u>	<u>1,159,333</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2020

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.18 £	Net movement in funds £	Transfers between funds £	At 30.9.19 £
Unrestricted funds				
General fund	292,953	24,765	(35,295)	282,423
Fixed Assets	23,693	(7,260)	10,500	26,933
Fixed Asset Investment Fund	10,373	1,364	(205)	11,532
Pension Reserve	(256,382)	(106,432)	25,000	(337,814)
	70,637	(87,563)	-	(16,926)
Restricted funds				
Over 50's Club	3,877	(348)	-	3,529
TOTAL FUNDS	<u>74,514</u>	<u>(87,911)</u>	<u>-</u>	<u>(13,397)</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	2,894,143	(2,869,378)	-	24,765
Fixed Assets	-	(7,260)	-	(7,260)
Fixed Asset Investment Fund	757	-	607	1,364
Pension Reserve	-	(3,831)	(102,601)	(106,432)
	2,894,900	(2,880,469)	(101,994)	(87,563)
Restricted funds				
Over 50's Club	-	(348)	-	(348)
TOTAL FUNDS	<u>2,894,900</u>	<u>(2,880,817)</u>	<u>(101,994)</u>	<u>(87,911)</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2020

19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.18 £	Net movement in funds £	Transfers between funds £	At 30.9.20 £
Unrestricted funds				
General fund	292,953	29,906	(147,579)	175,281
Fixed Assets	23,693	(17,036)	56,085	62,742
Fixed Asset Investment Fund	10,373	2,030	(205)	12,198
Pension Reserve	(256,382)	86,800	91,700	(77,882)
Deaf Direct Unrestricted merger reserve	-	(65,609)	-	(65,609)
	70,637	36,091	-	106,730
Restricted funds				
Over 50's Club	3,877	(348)	-	3,529
Deaf Direct restricted merger reserve	-	1,035,678	-	1,035,678
TOTAL FUNDS	74,514	1,071,422	-	1,145,936

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	6,638,055	(6,608,149)	-	29,906
Fixed Assets	(1)	(17,035)	-	(17,036)
Fixed Asset Investment Fund	1,143	-	887	2,030
Pension Reserve	-	(1,536)	88,337	86,801
Deaf Direct merger reserve	-	-	(65,609)	(65,609)
	6,639,197	(6,626,720)	23,615	36,092
Restricted funds				
Over 50's Club	-	(348)	-	(348)
Deaf Direct merger reserve	-	-	1,035,678	1,035,678
TOTAL FUNDS	6,639,197	(6,629,363)	1,059,293	1,071,422

On 1st October 2019, Deaf Direct merged with Action Deafness which created the merger reserve.

The components of the restricted merger reserve are as follows:

Oxford Building £1,010,000 – The Oxford building from which Deaf Direct operated.

Thursfields £12,000 – monies received towards the purchasing of a van

Gavin Livingstone memorial fund £8,678 – For the benefit of deaf or hard of hearing within the Oxford Diocese

Screwfix £5,000 – monies received to refurbish the Crellin room and toilets

Notes to the Financial Statements - continued
for the Year Ended 30 September 2020

20. EMPLOYEE BENEFIT OBLIGATIONS

Defined benefit scheme

Following the reorganisation in 2015, the charitable company took on the obligations relating to a defined benefits final earnings pension scheme (the Scheme) previously run by Leicester & County Mission for Deaf People, which was closed to new members with effect from 1998.

The latest actuarial valuation of the Scheme was prepared as at 30th September 2020. The method used for this valuation was the projected unit credit method and the main assumptions are set out below.

As of December 2020, the pension scheme has closed after an agreement to pay the sum of £133,400. At the year end 30 September 2020, £66,700 of the balance was paid. The remaining outstanding balance of £66,700 was fully paid in December 2020.

The assets of the Scheme are held separately from those of the charity and are administered by independent trustees.

The amounts recognised in the Balance Sheet are as follows:

	Defined benefit pension plans		Retirement healthcare benefits	
	30.9.20	30.9.19	30.9.20	30.9.19
	£	£	£	£
Present value of funded obligations	(66,700)	(1,400,500)	(11,182)	(14,315)
Fair value of plan assets	-	1,077,000	-	-
	(66,700)	(323,500)	(11,182)	(14,315)
Present value of unfunded obligations	-	-	-	-
Deficit	(66,700)	(323,500)	(11,182)	(14,315)
Net liability	(66,700)	(323,500)	(11,182)	14,315

The amounts recognised in the Statement of Financial Activities are as follows:

	Defined benefit pension plans		Retirement healthcare benefits	
	30.9.20	30.9.19	30.9.20	30.9.19
	£	£	£	£
Current service cost	-	-	-	-
Net interest charge on net defined benefit asset/liability	-	36,000	119	242
Past service cost	-	-	-	-
	-	36,000	119	242
Actual return on plan assets	-	-	-	-

Notes to the Financial Statements - continued
for the Year Ended 30 September 2020

20. EMPLOYEE BENEFIT OBLIGATIONS - continued

Changes in the present value of the defined benefit obligation are as follows:

	Defined benefit pension plans		Retirement healthcare benefits	
	30.9.20	30.9.19	30.9.20	30.9.19
	£	£	£	£
Opening defined benefit obligation	66,700	1,283,500	14,315	17,882
Contributions by employer	-	-	(2,414)	(2,410)
Interest cost	-	36,000	119	242
Benefits paid	-	(58,000)	-	-
Remeasurements:				
Actuarial (gains)/losses from changes in demographic assumptions	-	(39,000)	-	-
Actuarial (gains)/losses from changes in financial assumptions	-	147,000	-	-
Oblig other remeasurement	-	31,000	(838)	(1,399)
	<u>66,700</u>	<u>1,400,500</u>	<u>11,182</u>	<u>14,315</u>

Changes in the fair value of scheme assets are as follows:

	Defined benefit pension plans		Retirement healthcare benefits	
	30.9.20	30.9.19	30.9.20	30.9.19
	£	£	£	£
Opening fair value of scheme assets	-	1,045,000	-	-
Interest income on plan assets	-	30,000	-	-
Contributions by employer	-	25,000	-	-
Benefits paid	-	(58,000)	-	-
Return on plan assets (excluding interest income)	-	35,000	-	-
	<u>-</u>	<u>1,077,000</u>	<u>-</u>	<u>-</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2020

20. EMPLOYEE BENEFIT OBLIGATIONS - continued

The amounts recognised in other recognised gains and losses are as follows:

	Defined benefit pension plans		Retirement healthcare benefits	
	30.9.20	30.9.19	30.9.20	30.9.19
	£	£	£	£
Actuarial (gains)/losses from changes in demographic assumptions	-	39,000	-	-
Actuarial (gains)/losses from changes in financial assumptions	-	(147,000)	-	-
Oblig other remeasurement	-	(31,000)	838	1,399
Return on plan assets (excluding interest income)	-	35,000	-	-
	<u>-</u>	<u>35,000</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>(104,000)</u>	<u>838</u>	<u>1,399</u>

The major categories of scheme assets as a percentage of total scheme assets are as follows:

	Defined benefit pension plans	
	30.9.20	30.9.19
Equities	-	60%
Bonds	-	30%
Property	-	8%
Cash	-	<u>2%</u>
		<u>100%</u>

Principal actuarial assumptions at the Balance Sheet date (expressed as weighted averages):

	30.9.20	30.9.19
Discount rate	-	1.90%
Future salary increases	-	2.50%
Future pension increases	-	2.00%

The above assumptions relate to the defined benefit pension plan. The discount rate on the retirement healthcare benefits plan is 2.53%

Assumed healthcare cost trend rates have a significant effect on the amounts recognised in profit or loss. A one percentage point change in assumed healthcare cost trend rates would have the following effects:

One percentage point	
Increase	Decrease
£	£

20. EMPLOYEE BENEFIT OBLIGATIONS - continued

Defined contribution scheme

The defined contribution scheme disclosures noted above relate to the company's liability in relation to the TPT Retirement Solutions - The Growth Plan: a multi-employer scheme in which it participates, which provides benefits to some 1,300 non-associated participating employers. The scheme is a defined benefit scheme in the UK. It is not possible for the charitable company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2017. This valuation showed assets of £794.9m, liabilities of £926.4m and a deficit of £131.5m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional deficit contributions to the scheme as follows:

- From 1 April 2019 to 31 January 2025: £11,243,000 per annum
(payable monthly & increasing by 3% each on 1st April.)

Unless a concession has been agreed with the Trustee the term to 31 January 2025 applies.

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2014. This valuation showed assets of £793.4m, liabilities of £969.9m and a deficit of £176.5m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

- From 1 April 2016 to 30 September 2025: £12,945,440 per annum
(payable monthly and increasing by 3% each on 1st April)
- From 1 April 2016 to 30 September 2028: £54,560 per annum
(payable monthly and increasing by 3% each on 1st April)

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the Series 1 and Series 2 scheme liabilities.

Where the scheme is in deficit and where the charitable company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

Notes to the Financial Statements - continued
for the Year Ended 30 September 2020

21. RELATED PARTY DISCLOSURES

During the year, expenses of £311 (2019: £1,198) were claimed by trustees - at the year end a balance of £Nil (2019: £Nil) had not yet been reimbursed.

22. PURPOSE OF RESTRICTED FUNDS

Over 50's Club

This was a legacy received specifically to support the activities of an Over 50's Club, supported by Action Deafness, which meets weekly. The club committee request a drawdown of the funds as required.

Deaf Direct merger reserve

This was created on the merger of Deaf Direct, the fund includes the property located in Oxford. The purpose of the fund is to benefit the Deaf and hard of hearing in the Oxford community.

23. FINANCIAL INSTRUMENTS

Financial assets measured at fair value through the SOFA amount to £11,905 (2019: £11,300), on which £280 (2019: £607) has been recognised in the SOFA this year. Fair value is notified at regular intervals by the institute with whom the investments are held.

