



Report and financial statements

For the year ended
31 March 2023



Deaf Action
(A company limited by guarantee)
Charity no: SC009898
Company no: SC396876
www.deafaction.org



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Reference and administrative information

Trustees	Rosie Addis (Chair) (appointed 1 November 2014) Sheenagh Adams (appointed 9 March 2022) Russell Clarke (appointed 15 April 2021, resigned 10 October 2022) Trudi Collier (appointed 29 August 2018) Alison Dines (appointed 15 April 2021) Nicola Hancock (appointed 14 April 2021, resigned 10 October 2022) Alyson Miller (appointed 9 March 2022, resigned 10 October 2022) Andrew Philip (appointed 9 February 2022)
Company Secretary	Philip Gerrard
Principal Office	49 Albany Street Edinburgh EH1 3QY
Charity Number	SC009898
Company Number	SC396876
Independent Auditors	Wylie & Bisset (Audit) Limited 168 Bath Street Glasgow G2 4TP
Bankers	Bank of Scotland PO Box 10, St Andrew's Square Edinburgh EH2 2YR
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A message from our CEO

Following last year's launch of our refreshed social aims, we reviewed our strategic plan and relaunched it to align our strategic targets alongside these aims of Access, Inclusion, Wellbeing, Achievement, & Identity. Using the social aims as a focus serves as a constant reminder of the larger mission of Deaf Action; inclusive communities with equality of access, to allow deaf people to achieve their full potential. Notable events this year have included:

- The inaugural Edinburgh Deaf Festival being launched by Deaf Action, as an integrated part of the Edinburgh Festivals Family. The event attracted media attention in the UK with very positive publicity, and deaf visitors travelled from around the globe to attend. Events like this give a reason for the community to be proud of their identity and heritage.
- The rebranding and launch of the Blackwood café bar which has broadened its appeal and offered an inclusive and safe community space where deaf identity can be celebrated.
- Deaf Action responded to the challenge from the Scottish Government Equalities Unit to submit a proposal to use technology to match British Sign Language Users with their required interpreters more easily and equitably. Our proposal of an interpreter booking app was accepted, and we partnered with a web and mobile app development team to create a prototype product. This app will launch in Spring 2024 and will improve the access deaf people have to interpreters and empowers them as users of services.
- Building work took place on the outside of the historical Albany Street building. The Fundraising team raised a commendable 92% of the costs of the building renovation work through grant funding; the remaining £50,000 investment that Deaf Action made was felt to be a reasonable in comparison to the cost of future repair bills if we did not undertake this work. Future work will look at the interior of the building to further preserve our heritage and celebrate our culture & identity.
- Work was carried out on the garden of the Easthill Care Home on the Isle of Wight. This work was necessary to ensure a safe environment for residents. As guardians of the only care home in the UK which is culturally and linguistically appropriate for Deaf British Sign Language users, it is important to maintain the high standards required to protect this service which is so valued by its users and vital for their wellbeing. The lack of care services for older deaf people across the UK was highlighted on a SeeHear report during the year.
- We have made substantial investments in improving our ICT, which allows the administration of our work to be efficient; giving us more resources to focus on our service delivery and allowing the growth of Deaf Action in the future.

Some of these achievements have involved capital expenditure, for example the refurbishment of Albany Street Building & the ICT upgrade. These have been bold steps future proofing us against growing maintenance costs and to set foundations in place for us to grow. There has also been other planned expenditure that we have had to incur, for example our ten-year pension liability payment plan which finishes at the end of 2024. Of course, the economic climate we are working within is challenging. We remain committed to being a Living Wage Employer to ensure our staff receive fair remuneration for their work. The difficulty comes in that the value of grants and other income streams are not reflecting these wage increases. Removing the items of one-off expenditure, we are able to see that, despite wage increases our traded services are self-financing and sustainable for the future.

Philip Gerrard,
CEO, Deaf Action



Trustees' report for the year ended March 2023

The Board of Trustees of Deaf Action present their Annual Report together with the audited financial statements for the year ended 31st March 2023.

Financial Statements

The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's Memorandum & Articles, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.

Reference and Administrative Details

The legal and administrative information on page 1 forms part of this report. The organisation was formally constituted at a public meeting held in Edinburgh on 18 November 1835. On 1 April 2011, Deaf Action incorporated as a Registered Charity (SC009898) and a Registered Company (SC396876), having previously been a registered friendly society. Philip Gerrard, Chief Executive Officer of Deaf Action, serves as Company Secretary (since September 2017).

Overview – objectives & activities

Deaf Action has a rich history. We were founded in Edinburgh in 1835, as the first formally constituted deaf charity in the world. Our headquarters on Albany Street have been our home since 1889. We have been leaders of progress and positive change within the deaf community for over 187 years, and we are proud to be a deaf-led organisation. At as 31 March 2023, 34% of our staff are deaf, and many more have grown up with deaf parents or siblings. We understand the challenges deaf people face and believe that experience allows us to position ourselves as experts in unlocking deaf people's potential.

More than 1 in 5 people in the UK are affected by sensory loss. With a rapidly ageing population, this number is set to grow by 2030. People who are deaf and hard of hearing face communication barriers on a daily basis which have serious impacts on their lives. Our vital and effective services reached over 9,500 across Scotland and South England last year, an increase of 19% on 2021/22.

The constitution of Deaf Action sets out its main charitable objective as "...[promoting] any charitable purpose for the benefit of deaf people and those with other sensory and support needs by providing education, encouraging social interaction and participation and providing, for the interests of social welfare, facilities for recreation and other leisure time occupation so that conditions of life for such people may be improved."

In 2021, we launched a refreshed mission statement, with a set of social aims which remain true to our founding aims from 1835, but which better reflect the modern world and an evolution from benevolence to empowerment. Deaf Action exists to support the diversity of deaf people, including deaf users of British Sign Language (BSL), and those who are deafened, deafblind or hard of hearing.



Our vision

Our vision is of inclusive communities free from barriers, where deaf people can fulfil their potential and thrive.

Our mission

To empower deaf people to achieve their potential and participate in society, with equality of rights, access, and opportunity.

Our values

- Learning** We share our learning and seek to learn from others in order to drive improvements.
- Support** We reach out and offer personalised support, recognising that every deaf person has unique needs and preferences.
- Collaboration** We form meaningful partnerships to meet local needs, addressing the gaps between services.
- Experience** We value leadership informed by lived experience and believe that the needs and preferences of deaf people should be at the heart of all we do.
- Celebration** We value people from all backgrounds, focus on their potential and strengths. We celebrate a positive deaf identity.

Our social aims

We welcome the progress that has been made since the BSL (Scotland) Act was passed in 2015, and we continue to work closely with key stakeholders to help realise the aims and objectives of the BSL National Plan 2017 – 2023. We also welcome the passage of the British Sign Language Act 2022 and look forward to contributing to its success. That said, we recognise there is still a long way to go to achieve our mission, and so we have focussed our work on 5 social aims which meet the most pressing needs we have identified.

- Access** We strive for equality of access to information, advice and services.
- Inclusion** We improve social inclusion, supporting people to become active citizens.
- Wellbeing** We promote good health, empowering people to live independently, and caring for them when they no longer can.
- Achievement** We empower people to achieve through meaningful learning and the development of essential skills.
- Identity** We celebrate deaf culture, heritage and language, offering nurturing community spaces and a sense of belonging.



Achievements and performance

We are proud to have continued to grow and develop our services, especially against a background of challenging socio-economic circumstances. We are pleased to present our performance report.

Access

We have a number of services which support our aim of achieving equality of access to information, advice and services. **We are proud to have supported a total of 4253 people to have improved access in 2022/23, an increase of 14% on 2021/22.**

Communication & Interpreting Agency

We have been providing various forms of communication support since our inception in 1835 thus we are able to offer uniquely specialist services with extensive experience. Our Communication and Interpreting Agency works with a range of professionals, including:

- BSL/English Interpreters;
- Electronic Note Takers;
- Lip Speaking Interpreters;
- Deafblind Manual Interpreters; and
- Communication Support Workers.

We work only with registered professionals, and we expect all our communication professionals to adhere to their registered body's guidelines and codes of conduct, meaning we can be relied upon to operate to the highest quality standards.

In 2022/23, our agency handled an average of 70 bookings per week, amounting to almost 900,000 minutes of interpreting services. We were pleased to see growth of 15% in Scotland and 8% in South England despite challenging market conditions.

Deaf Action is committed to nurturing new entrants to the interpreting profession, and this year we were pleased to host interpreting students on placement from Heriot Watt University. In the year ahead, we will further demonstrate this commitment by creating four new positions for full-time interpreters and support them on a journey towards excellence in interpreting standards.

Multimedia & Translation (BSL Video Production)

This service consists of translating information from English to British Sign Language in the form of videos. It also includes additional aspects of accessibility such as subtitling. The BSL Video Production team has had another exciting and eventful year, delivering over 60 successful projects. We are proud to continue working with an array of prestigious clients, including the Scottish Government, NHS Lothian, the University of Edinburgh, Creative Scotland, and Visit Scotland, amongst many others.

Our track record of excellence has made us a trusted contractor for several agencies who rely on our expertise to ensure they can meet the needs of all individuals and comply with the BSL (Scotland) Act 2015 and the Equality Act 2010. We were thrilled to have had the opportunity to work with the Scottish Qualifications Authority in producing the resources and assessment videos required for their British Sign Language (BSL) courses. Additionally, we collaborated with spoken language agencies to provide BSL translations for museum tours. These exciting projects allowed us to demonstrate our versatility and commitment to accessibility for those who use sign language or require captioning.



One of our most notable achievements this year was our involvement in Visit Scotland's 'Scotland's Year of Stories' initiative. Our team aimed to celebrate the rich history of our building in Albany Street while also preserving the community's heritage and memories by capturing and filming the fascinating stories of local individuals who require sign language or captioning. You can view the stories [here](#).

Finally, we were delighted to continue to offer our livestream services for a range of important events. These included the first Edinburgh Deaf Festival's 'Dinner Party Debate' and, more recently, the Justisigns 2 project wrap-up and documentary film launch held at Heriot Watt University. We are proud to have been able to help bring these exciting events to life, making them accessible to everyone, regardless of their communication needs or location.

Specialist Equipment Service

Deaf Action provides specialist equipment, catering to the needs of deaf and hard of hearing individuals as well as organisations that need to comply with accessibility requirements under the Equality Act 2010. For people who are deaf or have hearing loss, having specially designed equipment can mean increased independence and improved communication experiences. We supply and often install equipment in peoples' homes, residential care homes and in public buildings and private companies.

The equipment service works closely with our Social Care team and the following local authorities to supply equipment; Aberdeenshire, East Lothian, City of Edinburgh, and Midlothian.

The team installed 492 pieces of equipment in 2022/23, a 15% increase on the previous year. They were also able to repair an additional 340 pieces of equipment, a 20% increase on the previous year, leading to savings and reduced waste for our local authority clients.

Following a pause caused by the Covid-19 pandemic, our Aberdeenshire team were able to restart their drop-in sessions where people can have their NHS hearing aids cleaned, retubed and collect new batteries. This service covers a very large geographic area, supporting rural communities including Banff, Ellon, Fraserburgh, Huntly, Inverurie, Peterhead and Stonehaven.

The team received consistently positive feedback over the year, with examples including:

"Steven was lovely and made the experience stress free for my mum. He adjusted existing equipment which made huge positive difference to her hearing TV and Zoom calls. This has helped me as her carer too as her life is enriched and mental health improved. It's refreshing to interact with someone who treats my mother with respect and understanding, recognising that she is not stupid, just hard of hearing. A really great guy and a brilliant organisation!"

"I have been deaf since birth but since my husband lost his hearing after a stroke, I am now his carer. Deaf Action is a helpline I rely on more now. Steven is excellent as is his knowledge in helping me. Gordon is very approachable, kind and understanding which reflects on the technician under his management."

Advice Line

With thanks to funding from The National Lottery Community Fund, we continued our partnership with deafPLUS to provide an online advice service to deaf people living in Scotland and Northern Ireland. Our specially trained advisor, who is a deaf BSL and ISL user, supported 10 clients with 33 video call sessions.

The free service offered people help on a range of topics such as money advice, welfare/benefits, housing, health and social care, consumer advice, personal issues and family disputes, and access to employment and training. Clients were supported with referrals and signposting to other organisations where specialist support was needed.



Inclusion

We have a number of services which support our aim of improved inclusion, in the home, community and society as a whole. **We supported a total of 955 people to feel more included, a growth of 44% on the previous year.**

BSL Academy

We have been offering accredited BSL tuition for many years, supporting students to progress to Scottish Qualifications Authority Level 3 (equivalent to a Level 6 course on the Scottish Credit and Qualifications Framework).

Our courses are all taught by qualified and experienced deaf tutors who use BSL as their native language. Surplus income generated by the service is reinvested in our essential services. We also look to support people from the deaf community to develop a career in BSL tuition, creating opportunities in employment and expanding our pool of tutors.

Interest in our courses has been growing steadily with the increasing profile of BSL due to the BSL (Scotland) Act 2015 and the BSL Act 2022. We offer both in-person and online lessons. It was very encouraging that 100% of students to undertake SQA assessments successfully passed and were able to progress to the next stage of their learning journey.

We also delivered bespoke BSL courses for 7 organisations including West Lothian Libraries, STV, The Scottish Parliament, the Royal Botanic Gardens Edinburgh and Napier and Dundee Universities. We reached just under 200 people with these courses, contributing to an overall growth of 44% for this service.

"Our teacher was so patient when we get things wrong and so passionate and encouraging which was really lovely. I left each class feeling really happy and inspired."

In the year ahead, we will continue our efforts to extend the reach of our lessons. We are also continuing our partnership with Open University to enhance our respective offerings.

Lipreading Classes

Our Lipreading Classes go beyond offering essential communication skills, providing peer support to reduce isolation and social anxiety. For deaf and hard of hearing people, lipreading is an important skill and vital communication tool.

All of our classes are aimed at adults 16 years+ but are attended by mainly older people who have a hearing loss and who find the course offers them a degree of companionship and the opportunity to develop their communication skills with others in the same situation. The courses are run by professionally trained and experienced tutors who make the content as accessible as possible.

In the last year, we ran six courses in four locations, including Edinburgh, Perth, Dundee, and Fife, with 30 weeks of classes per course. A new class will soon be launched in Glasgow. Our classes are free to access and made possible with funding from Northwood Charitable Trust, Lord Armistead Trust, Baker Incorporation of Perth, Martin Connell Trust, St Katherine's Trust, and the efforts of our community fundraisers. We are proud to have supported 43 new people in 2022/23 to gain these essential skills.

The aims of the lipreading classes are:

- 1) to improve communication;
- 2) to reduce social anxiety/isolation; and
- 3) to improve mental wellbeing.



Based on the evaluation data we collected from previous students:

94% felt that their new lipreading skills improved their communication;
75% felt more confident about socialising; and
88% felt their wellbeing had improved.

“Lipreading classes are such a confidence booster and long may they continue! The help is wonderful.”

“Lots of humour and smiles make the classes good fun and lighthearted, making the learning process less stressful for all. Super atmosphere.”

Deaf Awareness Training

Through our Deaf Awareness Training courses, we support organisations to become more inclusive and deaf-friendly so they can better support their deaf and hard of hearing colleagues. The courses we deliver help promote inclusion, raising awareness of the issues faced by deaf people to help reduce stigma and isolation. Services for deaf people are also supported to improve with increased awareness of their needs and how to meet those needs.

This year, we reached 480 people through our Deaf Awareness Training, a 76% increase on the previous year.

Our evaluation data tells us that 96% of people attending our course felt that their awareness had increased, and 92% felt that their understanding of the challenges deaf people face had improved.

“I loved that the course was delivered by a deaf person which added an important layer of understanding of the communication challenges.”

“The course content was really insightful and informative and allowed you think about the experience of others in a unique way. Was really interesting and useful.”





Wellbeing

BSL Counselling

Our counselling service is deaf-led and delivered by a qualified and supervised Counsellor, who is a deaf BSL user. In 2022/23, we supported 24 individuals with 242 hours of counselling, a growth of 8% on the previous year. Every one of our beneficiaries had improved CORE10 scores, indicating improved wellbeing, improved ability to cope and an increase in positive emotions.

Our service is unique in Scotland, and we receive referrals from across the country. We welcome self-referrals and do not require our clients to see their GP to access the service. Due to the specialised nature of our service and the understanding of our funders, we are also able to assess clients at the end of their initial 12 weeks, and if they require continued intervention or feel they are not ready to exit the service, we can accommodate that. This is a standout element of the service which many mainstream counselling services are not able to offer. Our service is free to access thanks to funding provided by Barbet Charitable Trust. We have recently been awarded funding to extend this service to more beneficiaries in Glasgow.

Befriending

Our Befriending Service makes matches deaf and hard of hearing people with volunteer befrienders, combatting isolation by bringing fun, friendship, and social contact into their lives. An important element of the Befriending Service is that currently, half of our befrienders are Deaf BSL users which lends a unique perspective and a clear understanding due to shared experiences, barriers and approach to everyday life - a perspective that would be difficult to find in other befriending services.

As a result, this service makes a meaningful difference to the lives of deaf people, reducing isolation, and encouraging connection and positive wellbeing. We monitor and evaluate our service through ongoing feedback, data-collection, and case-studies. Of the people we supported over the past year:

- 75% felt more confident about socialising
- 88% reporting improved wellbeing
- 94% feel more socially connected

This year saw a small drop in befriended numbers; however, this is for a very positive reason. In the previous year, we saw a lot of people enter the service due to the repercussions of the Covid-19 pandemic and the social isolation they faced during that time. Many of these people have now reached a place where they feel empowered to re-enter society independently, so no longer require the service. We welcome this drop in numbers as an indicator of success. We expect numbers to rise again with expansion of the service.

This service is free for our clients to access, the costs of delivering the service being met through grant funding provided by the Barbet Trust and City of Edinburgh Council. We also received funding from National Lottery Awards for All to help us pilot a befriending service for residents of our care home at Easthill. Key goals for the coming year are to extend the service to more beneficiaries in South England, and to extend our reach to more beneficiaries in Glasgow.

Social Care

Accessing public services can often be reflective of a difficult time in an individual's life and requiring support can often have its own stigma. The presence of the Social Care team within Deaf Action means that Social Care services are available and accessible to those who are deaf, deafblind or hard hearing, when they require it.

The Social Care team within Deaf Action is made up of three staff members: two Community Care Assistants and a Specialist Social Worker. The team have a wealth of knowledge and experience, with a commitment to ensuring that each individual accessing the service is responded to in regard to their own



unique need. The team supports with a vast array of issues including welfare matters, access to benefits, housing issues, accessing health services, and implementing Packages of Care.

By working with the surrounding Local Authorities, City of Edinburgh Council, East Lothian, and Midlothian to provide assessments and reviews the team are able to promote the individual needs to those who are deaf, deafblind or hard of hearing, ensuring that they are able to access the information and services relevant to them and empowering them to be an active part of decision making within their own lives. The team works closely with the other services within Deaf Action, specifically the Specialist Equipment team, Interpretation Services, Employment Services, and the Youth Services to ensure that a holistic response is provided to those accessing the service.

The Social Care Team strive to embody the aims and values of Deaf Action in each action and interaction they undertake both on an individual level and in the work with external agencies.

Community Outreach and Support

Deaf Action provide a range of support services for vulnerable deaf people who may need additional support to live independently. The support takes the form on an outreach service, delivered in clients' homes across Scotland and South of England and this year we saw a 3% growth in the number of hours of support delivered.

In the South of England our support service sees us supporting 15 people for approximately 40 hours per week, offering a mix of befriending, support with correspondence, shopping, outings, and assistance with appointments.

In 2022, we started offering this service in Glasgow, responding to an unmet need. We currently support 7 people for in excess of 40 hours per week. An example of the kind of support we offer is to a client living in supported housing, where the staff do not use BSL. Deaf Action staff have offered support with communication including health appointments and dealing with paperwork. We also facilitated going out to the local shops and short walks which had not happened since covid, and also due to the fact that staff at the sheltered housing do not use BSL. The biggest impact we have facilitated is to re-connect the individual with their family through support to facetime with family every week. We are hopeful that this service will continue to grow and develop, ensuring deaf people in Glasgow are receiving the best quality support to be empowered to live independently and be active citizens.

One client who we have supported in Edinburgh for several years lives with cerebral palsy which causes them to have frequent falls and muscle spasms. The client enjoyed attending the gym on a regular basis however due to not receiving one-to-one personal training, the exercises the client was doing was not benefitting their health issues. We supported the client to find a local gym that would meet their needs. The client has since been attending this gym twice weekly with support and has felt his physical wellbeing has improved, with increased muscle strength resulting in reduced frequency of falls and spasms.

Our services continue to be positively rated by the Care Inspectorate in Scotland and the Care Commission in England. We are fortunate to have such a dedicated and highly skilled team, delivering the care and support of the highest quality.

Slateford Green

We provide an on-site supported living service for up to 14 clients who live independently in their own flats within the Dunedin Canmore Housing Association development at Slateford Green in Edinburgh. A large proportion of our deaf staff are engaged in delivering this service, ensuring the support is delivered by a team with a shared understanding of the barriers faced by deaf people, and the ability to communicate with clients in their native language.



Since last year things have continued to improve for our clients, who have been able to get out and about more. They have enjoyed attending multiple community gathering events including Halloween and Christmas themed parties. Clients continue to enjoy spending Monday afternoons working in the allotment spaces where they have been tidying up the ground and planting potatoes and flower seeds. We offer a weekly Supper Club where clients all get together in the Slateford Green Community Centre to enjoy a takeaway meal and a catch up on the weekly gossip.

Over the festive period some of the clients enjoyed a trip to the pantomime to see Snow White and the Seven Dwarves. The clients enjoyed spending Christmas Day all together in the Community Centre where they were served Christmas dinner and enjoyed playing games and watching Christmas movies. They also enjoyed a traditional New Year Steak Pie lunch on New Year's Day followed by lots of fun activities.

The on-site supported living service is life changing for our clients, with our staff being able to respond quickly to client needs. One client who has lived at Slateford Green for many years in a top floor flat had begun to struggle with the stairs and had become somewhat reclusive. They had started to avoid activities with others which was making them increasingly isolated. This was having a negative impact on their social life and communication skills. Due to their deteriorating health and wellbeing, our staff were concerned that this would lead to them ending up in a care home. When a ground floor flat became available, staff saw this as an opportunity for the client to transfer to the flat in the hopes that this would enable and encourage the client to re-engage with social activities and improve their overall health and wellbeing. So far this has proved very successful with the client now taking part in weekly activities with other clients, and they are now in the process of re-decorating their new home.

Easthill

Easthill Home for Deaf People on the Isle of Wight supports up to 13 residents, providing person-centred residential care for older deaf BSL users, including those with additional physical, emotional, or mental health needs. Easthill is unique in the marketplace offering a culturally and linguistically appropriate environment for elderly deaf people.

We continued to deliver high quality support on an individual basis, ensuring that residents are actively encouraged and supported to be involved in decisions affecting the service that they receive. We encourage our residents to remain as independent as possible, such as giving input into the running of the home, planning and participating in events, and day trips in the community. Support is also provided to enable our residents to achieve maximum independence through encouraging "life skills" such as cooking, personal hygiene, group working and social skills.

Our highly trained team of 18 staff use BSL throughout the home and are skilled at adapting communication in the most appropriate way to meet individual needs. We ensure our staff are up to date with mandatory training and have the skills to ensure each resident's needs are met in a personalised way. The Registered Manager is a long-standing member of staff who is registered and qualified to manage the home in the best possible way for the benefit of our residents.

We continue to offer placements for people from all over the UK, our most recent resident was very isolated in a mainstream home in Liverpool, and since the move is around people who use BSL and understand their needs fully.

We were inspected in November 2022 and have maintained our consistently 'Good' Care Quality Commission rating with a positive report from the Care Inspectorate. We remain confident that the specialist nature of the service provided at Easthill meets the needs of our current residents. We are committed to investing in this unique facility. In the last year we replaced the fire escape and built a new retaining wall to maintain a high standard of accommodation for our residents.



Achievement

We have a range of services to empower people to achieve through meaningful learning and the development of essential skills. Whilst we have a special focus on young people through our Youth Club, we support people at every stage in their lives. **We are proud to have supported 379 people to achieve in 2022/23.**

Youth Club

Our Youth Club supports and empowers deaf young people aged between 10 to 18. It provides activities enabling them to get together and share experiences and - most importantly - enjoy themselves. This is made possible by a range of grants and donations.

We are proud to have delivered 31 different types of activities to a total of 344 young people. Following feedback from the young people, we trialled running activities at different times of day. We found that Saturday afternoons were the best option as this increased the scope for independent travel to and from Youth Club. This boosted the average attendance per session to 17 young people in the second half of the year.

In July 2022, we were able to deliver another residential camp after our successful camp in October 2021. Our residential camp is for young people who are deaf or affected by deafness (hearing siblings/children of deaf adults). We combine fun outdoor pursuits alongside activities which build independence, confidence, and foster a positive deaf identity. 33 young people attended the camp and described it as being like a second home. The camp was planned by our 8 young leaders who were also able to develop skills to empower them to run other activities throughout the year.

Evaluation with the young people demonstrated increased feelings of safety when at camp, and the ability to share their experiences in an open and honest way. Young people also gave feedback that they would like more contact with deaf role models to help them explore career opportunities, so we arranged a session with a deaf Vet who created fun activities allowing the young people to view and x-ray of a soft toy and then 'operate' on the toy to resolve the problem they saw on the x-ray.

The cost-of-living crisis had an impact on the young people we support. Thanks to additional funding from the Gannochy Trust and the Scottish Children's Lottery, we were able to provide food, warm clothing, and transport to help reduce stress on the young-people and their families. Without this support, we expect that young people would have withdrawn from our activities.

A highlight from the year was the YouthLink National Youth Work Awards in June 2022, when our Youth Service Coordinator was awarded the Equality and Diversity Award for his leadership of the service.

Digital Inclusion & Employability Service

Our Digital Inclusion service was initially conceived as a response to the Covid-19 pandemic highlighting the digital divide for deaf people. Last year saw us continuing our efforts to support people to get online to access essential services.

Thanks to funding from JP Morgan via The Good Things Foundation, the Digital Inclusion service has evolved to focus on digital skills for the workplace and has been combined with Employability Service, allowing us to provide a fully holistic support pathway for the clients. We supported 29 people to develop these essential skills in 2022/23.

Our new Employability Service launched in early 2022 and has continued to grow throughout the year. After a period of outreach and partnership network building activities (including renewing our relationships with the five Job Centres in Edinburgh, attending employment forums and attending job fairs), demand for the service began to rise dramatically.



The service is open to any deaf person of working age (16-65) including those who are Deaf BSL users, hard of hearing, deafened or Deafblind, regardless of if they are currently unemployed or are employed and seeking to further their career.

When a client enters the service, they complete a baseline survey so we can assess the level and type of support they require. Once we have confirmed what the client's aims are, a work plan is created to encompass both the digital and employability skills branches of the project. We have been providing mainly 1:1 tailored support to clients focussing directly on tasks that will benefit them in the field of work they are seeking or looking to progress in. This has included, for example:

- The use of video conference software
- Familiarising with word processing
- Safe use of the internet
- Use of messaging apps
- The differences between Apple & Microsoft UIs and how to find things on both
- Online job searches
- CV writing and job application processes
- Interview tips and strategy
- Ensuring interviews are fair and accessible by ensuring potential employers know our client's rights and providing awareness advice.

As many of our clients are starting from a place of low literacy (digital and English), many of them require support over a long period of time to learn and absorb the basic principles required to develop transferable digital skills. Many also have low self-esteem due to repeated rejections from job applications or being unable to find the support to help with job searches and applications.

Despite this, we have had many clients make significant progress and we have supported six clients into employment. One BSL using client learnt to search/forward/cc/Bcc emails as well as how their calendar works and can now accept invites to meetings. This may seem a basic and intuitive skill for most people, but for our client this was a huge achievement. This increased confidence in using email gave the client motivation to learn English. This in turn will improve communication at their workplace, increase their understanding of work memos, develop skills in other MS Office applications, allow them to search for information online and learn icons on their phone by language, with less reliance on rote memory. These are key upskilling factors which will help them progress on their employability journey.

We also work with clients who are further ahead on the pipeline. One client was employed in retail but was very unhappy. One of his main aims was to secure better employment to both move into a sector he was passionate about and increase his salary to secure a mortgage. With support from our project, he was able to update his CV, change how he completed applications and learn interview techniques. He now has a better paid job, is much happier and has improved financial and mental health. These skills will continue to help him escape the underemployment cycle he was stuck in and improve his future prospects.





Identity

Deafness is defined as a disability by the Equality Act 2010, and this definition is important to unlocking the support that deaf people need. However, belonging to the deaf community is about much more than this. We share a common culture, heritage and language which is celebrated at Deaf Action. When we launched our refreshed social aims, we committed to increasing our efforts to celebrate deaf culture, heritage, and language, and to offer nurturing community spaces where people can experience a shared sense of belonging. **We are proud to have supported over 2,200 to have celebrated their deaf identity in 2022/23.**

Blackwood Bar & Café

The Blackwood Bar and Café is an essential social space at our Albany St Headquarters. Last year, with financial support from the Screwfix Foundation, we were able to make some improvements to the space. This was part of our efforts to broaden the appeal of the bar and to ensure that all members of the deaf community saw this as a safe and welcoming space.

With an upgraded kitchen and coffee machine, we are now able to offer hot drinks, hot food, and bar snacks. We have also invested in more events for the community, including a Christmas Party and Wellbeing Days. With an improved stage, we have also been able to make the Blackwood Bar a central venue for the Edinburgh Deaf Festival. We were pleased to be able to open the bar as a warm space during the winter of 2022/23, providing free hot drinks and snacks as well as entertainment and good company to more than 50 members of the local deaf community.

BSL Burns Supper

The BSL Burns Supper was first launched in 2022, and we were delighted to see the event return in January 2023. We welcomed 130 guests to enjoy an evening of Burns performances in BSL, together with a lively ceilidh and a four-course meal. To complement the supper, we also offered a range of activities over a weekend, including a piping workshop in partnership with the National Piping Centre, a tour of Edinburgh Castle in partnership with Historic Environment Scotland and a quiz in the Blackwood Bar.

Year of Stories

As highlighted by our BSL Video Production team, we were pleased to receive funding from Museums & Galleries Scotland to allow us to take part in Scotland's Year of Stories 2022. The project captured a range of stories from members of the deaf community in Edinburgh, with a focus on their memories of Albany Street. We have now created a permanent digital archive of these stories which can be viewed on our website.

Sign Between the Lines

Over the past year we have been delighted to support local BSL book club 'Sign Between the Lines'. The group hold regular events in the Blackwood Bar, and with support from the Scottish Book Trust, they have been able to organise evenings with notable authors to discuss their work. The group were also guests of the International Book Festival in 2022. We expect to see this group grow and develop over the coming year.

Edinburgh Deaf Festival

It is a key part of our strategy that we support the improvement of inclusion and accessibility to arts, culture, and heritage. We see this as integral to promoting a positive deaf identity and strengthening community cohesion. We have developed a cultural strategy, and in line with that strategy we launched the inaugural Edinburgh Deaf Festival in August 2022.



The Edinburgh Deaf Festival was an accessible celebration of deaf culture, language, and heritage. Our aim was to bring the arts to deaf audiences, giving deaf people access to festivals in a way that they haven't had before. We also wanted to give mainstream audiences the opportunity to learn more about our rich deaf culture whilst enjoying a variety of performances.

The Edinburgh Deaf Festival was a hugely successful event, with over 2,000 people enjoying more than 50 events. The festival created opportunities to showcase deaf talent; raise awareness of the creativity inherent in sign language use; and promote inclusive communication strategies.

Our festival was accessible for all, so that audience members who weren't deaf could be transported to a deaf world for an immersive experience. This gave mainstream audiences the opportunity to learn more about deaf culture and gain an increased understanding and appreciation of the many assets which belong to the deaf community and the talents of the people who belong to it.

Organised by a dedicated and deaf-led team, the 2022 Edinburgh Deaf Festival was a key launchpad for what we expect to become a permanent programme of work, with outcomes which have an enduring impact for the deaf community. Feedback from the festival told us that:

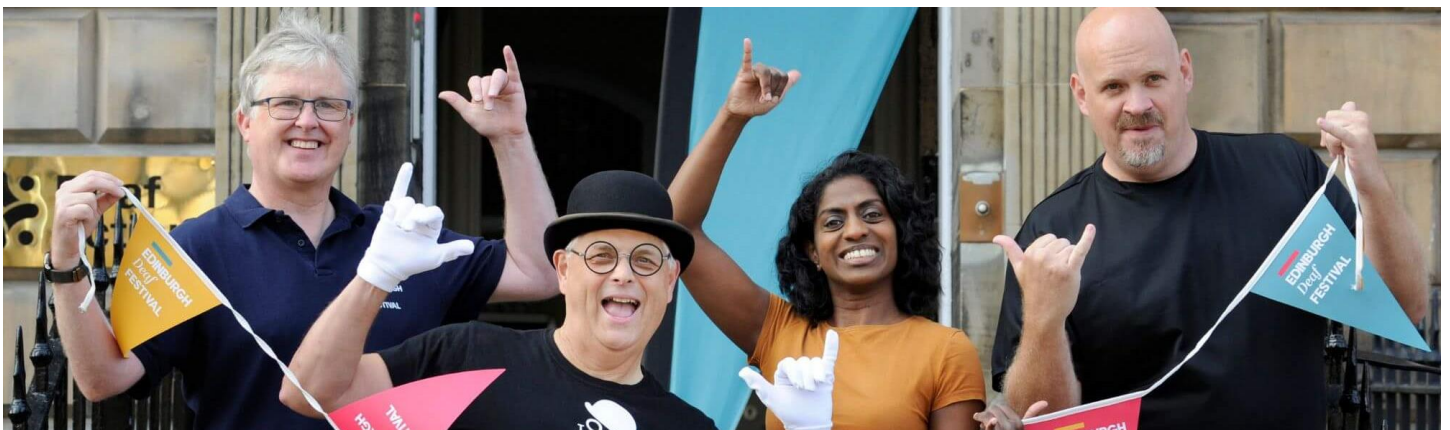
- for 89% of the attendees, this was their first experience of a deaf arts and culture festival
- 80% of the hearing audience felt they learned more about deaf culture as a result of the festival
- 89% said the festival offered a good range of performances and activities
- 100% said they felt the festival promoted inclusion
- 67% said they felt the Edinburgh deaf Festival helped improve accessibility for the other festivals

We also captured photographs and video feedback about the festival, an example of which can be [viewed here](#).

After the success of the 2022 Edinburgh Deaf Festival, it is important that we continue to build and expand the reach of the festival so that we can extend the benefits to more people. We have made plans to extend the run of the festival from 11-20 August 2023. The level of press coverage and local interest demonstrated to us that there is an appetite for this work, not just within the deaf community but across the wider community too. We were also pleased to see the impact on other local festivals, with the Fringe Society telling us that they had a record number of BSL interpreted performances in their programme as a result of our influence. The need to act as an incubator for deaf talent became clear after our experience in 2022, so that new deaf artists are supported and ready to take advantage of the opportunities and exposure the festival brings. This will be a focus moving forward.

In parallel to the Edinburgh Deaf Festival programme, our team of interpreters also provided services to performers participating in the Fringe, International and Book festivals. The team were able to make over 150 new shows accessible and we signposted the deaf community to these shows.

We have proudly taken our place among the Edinburgh festival family, and we look forward to delivering this unique event again in 2023. www.edinburghdeaffestival.com





Our highlights

April 2022	<ul style="list-style-type: none"> • STV TV campaign runs, promoting our Specialist Equipment Service • Our Youth Coordinator is announced as a finalist in the Youth Link National Youth Work Awards • BSL Bill is passed into law at Westminster
May 2022	<ul style="list-style-type: none"> • We celebrate Deaf Awareness Week • Dates are announced for the Edinburgh Deaf Festival 2022 • Our Edinburgh Marathon team raise funds to support our work
June 2022	<ul style="list-style-type: none"> • Edinburgh Deaf Festival programme is launched • We reopen our social space, rebranded as the Blackwood Bar • Our Youth Coordinator wins the Equality & Diversity Award at the YouthLink National Youth Work Awards
July 2022	<ul style="list-style-type: none"> • We launch the new Deaf Action brand identity • Our young people attend the 2022 Youth Camp • Our BSL courses launch for the new term
August 2022	<ul style="list-style-type: none"> • Inaugural Edinburgh Deaf Festival takes place • We host the first ever Deaf Rave event in Scotland as part of the Edinburgh Deaf Festival. • We appear on STV news to talk about the attainment gap for young deaf people
September 2022	<ul style="list-style-type: none"> • We host a Police Scotland information event in the Blackwood Bar • We take part in Doors Open Day • We talk to the Scotsman about our reflections on the impact of the Edinburgh Deaf Festival on accessibility in the arts.
October 2022	<ul style="list-style-type: none"> • Our London Marathon team raise vital funds for Deaf Action • Our Youth Club secures a 3-year grant from the National Lottery Community Funds YoungStart programme • We host Deaf History Scotland's AGM in the Blackwood Bar
November 2022	<ul style="list-style-type: none"> • Our Youth Club secures funding from the Scottish Children's Lottery • Interpreter Duty Sessions return
December 2022	<ul style="list-style-type: none"> • We host a Community Christmas Party • We open Albany Street as a warm space for the local deaf community
January 2023	<ul style="list-style-type: none"> • We host the BSL Burns Supper • We feature on BBC SeeHear with a focus on the Edinburgh Deaf Festival • Our Youth Club attend a BSL interpreted panto performance of the Snow White • Easthill features on BBC SeeHear programme about care options for older deaf people
February 2023	<ul style="list-style-type: none"> • We attend the Spifox fundraising event to talk about our Youth Service • We host wellbeing sessions in the Blackwood Bar • We host Historic Environment Scotland and support them to consult the deaf community on their new strategy
March 2023	<ul style="list-style-type: none"> • Our parent and toddler group launches • Our Youth Club attend the Six Nations to see Scotland take on Italy • We invite the community to help us build the timeline of our shared history



Structure, governance, and management

Governance

The Board of Trustees oversee the work and delegate day to day management of Deaf Action to Philip Gerrard, Chief Executive Officer. The Board are kept fully informed of all relevant operational information via quarterly board meetings, financial & personnel sub-committee meetings, and written briefings.

Board meetings are held quarterly. During those meetings, there is a set agenda including routine conflict of interest declarations. All relevant documents are made available prior to meetings, including minutes from the previous meeting for approval. In keeping with Deaf Action's ethos of accessibility and good practice, sign language interpreters and access support are present at every board and sub-committee meeting. Senior management are invited to present quarterly reports, so the board are aware of what is happening on an operational level across all areas.

It is a requirement of our constitution that at least 50% of our Board are deaf or have hearing loss. At the moment, 75% of our board members are either deaf, have hearing loss, or have relevant lived experience (for example parent of deaf child). Currently, one member of our Board is a Deaf BSL user. We currently have a vacancy for a Trustee from South England, and we will aim to fill this in the year ahead.

Strategic Steering Group

In 2021, we established a new Strategic Steering Group made up of 14 members of staff, representing a range of departments and locations. The group continue to meet once per month and make recommendations to the senior management and Board and provide feedback on strategic and business goals. The group also help shape internal strategies on topics such as internal communication, hybrid working and environmental sustainability.

Trustee responsibilities

According to the Charities and Trustees Investment (Scotland) Act 2005, trustees must comply with the following duties:

- 1) Trustees must act in the interests of the charity:
 - They must seek in good faith to ensure the charity operates in a manner consistent with its purposes;
 - They must act with care and diligence; and
 - They must manage any conflict of interest between the charity and any person or organisation who appoints trustees.
- 2) Trustees must comply with the Charities and Trustees Investment (Scotland) Act 2005 in the following areas of responsibility:
 - Reporting to OSCR: Making changes to your charity;
 - Financial records and reporting;
 - Fundraising; and
 - Providing information to the public.

Management

The key management personnel consist of the CEO, Deputy CEO, Head of People, Head of Development and Head of Resources. Key management salaries are based on comparative third sector rates. The senior managers are supported by a network of department managers and team leaders.



Employees and volunteers

As at 31 March 2023, we employed a total of 103 staff, with 74% identifying as female and 24% as male. The total payroll was £2.2m – an average of £22,172 per post.

Disability Confident Employer

We are a Disability Confident Employer. We are a deaf-led organisation and 34% of our staff are deaf. Our recruitment policy includes various forms of support, including British Sign Language translation for potential candidates, as well provision of a list of interview questions 15 minutes before every interview (including BSL translation when necessary) to maximise the candidate's confidence at interviews. We also provide support and advice to deaf staff regarding their application to the Access to Work scheme, a UK-wide scheme which provides resources for disabled employees in workplace.

Equality, Diversity, and Inclusion

We have an Equality, Inclusion and Diversity Policy that covers; gender, race, religion or belief, age, disability, sexual orientation, gender reassignment status, marriage and civil partnership, pregnancy, and maternity/paternity leave. The policy is reviewed annually, and all staff receive training on it as part of their induction.

We commit to the following statement in relation to Equality, Diversity and Inclusion:

"We will challenge those who do not uphold our values or who go against our principles on equality & diversity and will reconsider our continued relationship with such person or organisation."

Gender Pay Statement

Deaf Action is committed to Gender Equality.

- Male staff were paid £14.72 per hour on average; and
- Female staff were paid £12.58 per hour on average.

This indicates a 15% gap in average wages between male staff and female staff. Deaf Action currently employs 76 females and 27 males. The majority of female staff are employed on the Living Wage. The Senior Management Team has remained 5 posts including the CEO who is Male. The other posts are represented by 1 Male and 3 Female managers.

Fair Working Practices

We are committed to fair working practices. We have been an accredited Living Wage employer since 2017 and we committed to continue to comply with the requirements from the scheme as a minimum. Our benefits package also includes:

- Entitlement to join the occupational pension scheme which has employer contributions of 6% (above the minimum requirement);
- More than the statutory minimum annual leave entitlement (32 days including bank holidays) with additional leave entitlement accruing with length of service;
- Access to an Employee Assistance Programme provided by Health Assured;
- Access to the Cycle to Work Scheme; and
- Access to an IT Voucher Scheme.



Workforce Development

We are committed to nurturing talent and supporting our staff to fulfil their potential. As part of our commitment to developing the young workforce, we work in partnership with Heriot-Watt and Edinburgh Universities to offer work placements for students, supporting them to gain real world experience which enhances their professional development.

We provide level 2 in British Sign Language training for all new staff, which we consider to be the minimum proficiency level required when working for a specialist organisation on deafness, to enable them to communicate effectively with deaf BSL users, both internally and externally.

Quality Assurance

We place high importance on quality assurance across all areas of operations and governance. All personnel are aware of the importance of meeting customer needs and requirements and of their responsibilities in this area. We are committed to making the most effective use of employees' skills with staff development and training a fundamental part of our People Strategy.

We hold the following standards:

- SQA Accredited Course Provider;
- Living Wage Employer;
- All staff are subject to PVG checks;
- Community outreach and care services are registered with the Scottish Social Services Council (SSSC), the Care Inspectorate or the Care Commission for services in South England;
- Trustees are subject to regular skills audits and receive governance training.
- All IT systems and databases are GDPR compliant;
- All staff are expected to undergo deaf awareness/BSL training as part of their induction and professional development;
- All interpreters and communication professionals are registered with the relevant professional bodies; and
- We have a robust complaint management policy and guidance on Whistleblowing.

Complaints and serious incidents

As part of our quality assurance process, we wish to be transparent and proactive about meeting our customers' needs. The culture within the organisation should be one that welcomes complaints as an indication of its approachability and the faith our customers have in our ability to listen to their concerns. Complaints enable us to review our services and make adaptations where required to maintain high standards.

	Complaints received	Complaints resolved
2022/23	6	5 (one ongoing)
2021/22	11	11
2020/21	4	4



Duty of candour reporting

As required by law, Deaf Action must comply with the Duty of Candour for its health and social care services and report any incidences that have occurred. In 2018/19, 2019/20 & 2020/21 there were zero incidents.

Type of unexpected or unintended incident	Total Occurrences 2022/23
Someone's sensory, motor, or intellectual functions is impaired for 28 days or more	0
Someone experienced pain or psychological harm for 28 days or more	0
A person needed health treatment to prevent them dying	0
A person needing health treatment to prevent other injuries	0
Someone has died	2
Someone has permanently less bodily, sensory, motor, physiologic or intellectual functions	0
Someone's treatment has increased because of harm	0

We reported that two residents of our care home passed away due to natural causes / old age.





Engagement

Marketing

Over the past year, we have focused on improving our marketing tactics and increasing activity in all areas. In the past 12 months, we reinvigorated Deaf Action's brand, launched the Edinburgh Deaf Festival, increased our digital marketing activity, and developed a TV campaign.

In July 2022, we unveiled our new brand identity. Our brand style evolved to capture our values, our heritage, better reflecting who we are now, whilst keeping deaf people at the heart of our identity. As an organisation who serves multiple audiences, we set out to create a new brand which appeals to each of these groups. The new brand is part of a longer-term strategy to increase awareness of Deaf Action.

As part of the rebrand process, we also developed a brand for the bar in Albany Street, the Blackwood Bar. By elevating the bar's brand and creating a supporting marketing plan, we have begun the process of promoting the bar to new audiences.

For the inaugural Edinburgh Deaf Festival, Deaf Action's marketing team developed an integrated marketing campaign plan to promote the festival, which launched in May 2022. We developed a strong brand identity, website, and multichannel marketing plan. The festival was attended by over 2,000 people, amassed over 10,000 website visitors, over 200,000 social media impressions, and received media attention from over 30 media outlets, including the BBC, STV, Guardian, The Herald.

Following a successful pitch to STV's diversity panel, Deaf Action received a gifted airtime package and launched a TV campaign promoting our equipment service. The 30 second advert was developed in partnership with a hard-of-hearing animator and ran across Edinburgh and the Lothians in Spring 2022. The campaign was seen around 450,000 times and was supported by a digital campaign. Traffic was up 500% during this time, increasing enquiries to the specialist equipment service.

The marketing team invested significant time into our digital marketing, including social media activity. Through improved our content, new platform testing, and the launch of new channels for the Blackwood Bar and Edinburgh Deaf Festival, together this increased our follower count by 17.5% to 34,018 and we amassed over 1.65 million impressions. The team also focused efforts on other digital platforms to improve engagement, including the rollout of a new email marketing strategy, which will continue into the new financial year.

We also received media attention from the BBC, who featured our care home on the Isle of Wight in a story about care for elderly BSL users in the UK. At the time of filming, Easthill Home for Deaf People was the only care home for deaf BSL users in the UK. The episode, which aired in January 2023, explored the lack of residential care options that are currently available for elderly deaf people in the UK, shining a light on an issue which affects the whole deaf community.

Fundraising

This year we continued to focus on growing and improving our services, and most importantly, reaching more people. With a 19% growth in the number of people using Deaf Action's services, we are pleased to see that this is a strategy which is bearing fruit. Our efforts to raise more unrestricted core funding also continued, to support investment in improvements and continue our modernisation agenda. Our fundraising strategy is supported by two strands, bid-writing and community and corporate fundraising.



Bid writing

Our bid-writing team actively seek opportunities to secure grant funding, trust donations and prepare tenders to win new contracts. The total value of grants secured in 2022/23 was over £1 million, a 10% increase on 2021/22. Five successful tenders were submitted to City of Glasgow Council, NHS Glasgow, Edinburgh College, City of Edinburgh Council and West Lothian Council.

Community & corporate fundraising

Community and corporate fundraising is a relatively new venture for Deaf Action which began in 2020/21. We are pleased to note that fundraising income is growing. In 2021/22 income was up 15% on 2020/21. We then saw a further 12% growth in 2022/23. Having increased supporter participation in major events like the London Marathon has helped boost growth. Currently, around 1.7% of our total income comes from community and corporate fundraising, and the team have ambitions to grow this to 5% over the next few years. With a 290% growth in the number of supporters last year, we are optimistic that this can be achieved.

Networking

We value collaboration and recognises the need for robust networks to identify collaborative and strategic opportunities and to raise the profile of deafness across a variety of sectors. We are members of the Scottish Government Parliamentary Cross-Party Group on Deafness and attend regular meetings. We are also a member of a national forum of CEOs of regional deaf organisations (COG).

We work with a wide range of local statutory organisations, voluntary sector organisations, and community groups. Business networking is achieved through our membership with the Chamber of Commerce.

We have a Memorandum of Understanding with Heriot Watt University working with students who are training to be BSL interpreters. We engage the students with Service-Learning Projects relevant to the deaf community to enrich their learning experience.

Our work to establish the first ever Edinburgh Deaf Festival created strong links with a range of organisations across the arts and culture sector, including

- Edinburgh Fringe Festival Society;
- Summerhall;
- The Pleasance Theatre Trust;
- Edinburgh International Festival;
- Edinburgh International Book Festival;
- Edinburgh International Magic Festival;
- The Royal Conservatoire of Scotland;
- Edinburgh Napier University;
- Solar Bear;
- EventScotland; and
- Visit Scotland.

We have also retained memberships of SCVO, EVOC and ACEVO to support cross-sector collaboration and networking.



Financial review

Our journey this year has been one of resilience and growth. Whilst our accounts show a decrease in total funds of £350,436, down to £2,398,515 from £2,748,951, we remain steadfast in our mission to empower deaf people to achieve their potential and participate in society, with equality of rights, access, and opportunity.

We have posted an apparent trading loss of £235,619, which was further impacted by a decrease of £115,979 in our investment portfolio valuations. However, much of this is explained by planned expenditure and despite this dip in total funds, our financial outlook remains strong:

- We saw an increase in income to £3,532,608, amounting to an additional £169k compared to the previous year. This demonstrates our adaptability and commitment to delivering essential services for our clients and the organisation continues to diversify its income streams successfully.
- Primary funding from Local Authorities remains stable, while commercial income from Equipment, Interpreting, and Training services have seen significant growth.
- Our passion for innovation was demonstrated with the launch of the inaugural Edinburgh Deaf Festival. This endeavour not only attracted vital funding and sponsorship to cover costs but also witnessed strong ticket sales and hospitality revenue. We look forward to the making the Edinburgh Deaf Festival a regular annual event.
- We value our dedicated staff, and this year, staff costs increased by £348k, demonstrating our commitment to being a Scottish Living Wage accredited employer.
- We also showed ongoing commitment to providing safe, secure, and future-proofed facilities. Investments in the Head Office at Albany Street and the Care Home at Easthill underline our dedication to maintaining quality environments for our activities.

Our financial journey this year, although not without its challenges has evidenced our resilience. With a rising income, diversified revenue streams, and innovative initiatives, we are poised for an even brighter future. Our investments in people and facilities speak to our determination to make a positive impact on the deaf and hard of hearing community

Investment Policy

The investments of Deaf Action and Deaf Action Tayside portfolios are actively managed with the aim of generating a total return from a combination of income and capital growth. The investments are well diversified across different asset classes, underlying sectors, and geographies.

As at 31 March 2023, the Main portfolio was valued at £1,015,579, representing a fall of 4.9%, in total return terms over the financial year, compared with a 1.4% fall in the Brewin Dolphin Risk Category 6 Benchmark (on a scale of 1-10). The Deaf Action Tayside portfolio was valued at £140,555 and fell back 2.5% over the same timeframe. The underperformance relative to the benchmark was due in part to the underweight position in energy stocks which led the market for much of the year and the corresponding overweight to growth investments which struggled through 2022. The combined level of income generated has continued to improve year on year following the sudden pullback in yields associated with pandemic related lockdowns. Indeed, yields rose sharply this year as central banks continued to raise interest rates in response to persistent inflation.

Shortly before the start of the reporting period, Russia embarked upon its invasion of Ukraine. The inflationary impacts on oil, gas and other critical commodities was immediate, while wage growth and broader pricing pressure continued to feed through as the year progressed. Central banks responded to this with rate hikes at a speed which has not been experienced in 50 years. These rises weighed heavily on property as mortgage applications fell sharply, while bonds also plummeted in response, meaning outside of energy markets and a handful of defensive sectors, there were few hiding places for investors.



As we moved to the end of the year and into 2023, inflation has shown meaningful signs of moderating, with growth stocks which had endured a torrid time in 2022 beginning to lead the market once more. While uncertainty remains, inflation appears to have passed its peak, while interest rates are predicted to peak before the end of the year. Markets will now be watching closely to see whether a much-anticipated recession materialises in developed economies in 2023.

Deaf Action's assets are invested in line with its aims and specifically investment in companies where the majority of turnover comes from tobacco, armaments or gambling are excluded. The Trustees meet annually with the investment manager and are comfortable that the long-term strategy remains appropriate.

Reserves Policy

Our total funds at 31 March 2023 are £2,398,515 of which £244,565 is made up of restricted funds and £2,153,950 unrestricted funds. Of these unrestricted funds, £966,608 is represented by fixed assets currently used by the charity, £13,418 for an IT enhancement reserve and £80,350 from Rose Lillian Wright Legacy to be used to support the management team at Easthill and provide facilities to our residents. These funds are therefore not free to be spent on our charitable work. This leaves £1,093,574 of free unrestricted reserves at the year end.

The reserves policy is reviewed and approved by the Board annually, based on a rigorous assessment of available resources versus requirements to meet existing commitments and future strategy. The Trustees current policy is to achieve free reserves equating to 6 months of annual expenditure. The trustees consider that reserves at this level will be sufficient to ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current specialist activities (due a to lack of alternative skilled providers) while consideration is given to ways in which additional funds may be raised or services transferred to other providers. The current free reserves are therefore underfunded by £740,321.





Breakdown of funds held on 31 March 2023:

		Notes
Total funds of the charity	£2,398,515	
Less: restricted funds		Restricted funds are subject to specific conditions imposed by the donor and binding on the Trustees. They can only be spent on the purpose intended.
	<u>£244,565</u>	
Total unrestricted reserves	£2,153,950	
Less: unrestricted tangible fixed assets		This value can only be realised by disposing of our property, equipment / fixtures / fittings and/or motor vehicles and is therefore not free to be spent.
	£966,608	
Less: amounts designated for essential future spending		Used to underpin those services which do not generate sufficient income to be sustainable. These will also be used to support the management team at Easthill and to provide improved facilities to our residents.
	£80,350	
	<u>£13,418</u>	The IT enhancement reserve represents amounts designated to ensure that the company will be able to continue to develop its IT and computer systems in line with future requirements.
Free reserves (£)	<u>£1,093,574</u>	
Annual expenditure	£3,667,790	
Target reserves	6 months	
Equating to £	£1,833,895	(6/12 Annual expenditure = target)
Current Shortfall	<u>£740,321</u>	Target less free reserves = shortfall

Note on Terminology

Reserves: These are the funds that Deaf Action has which can be spent on any of our charitable purposes quite legitimately.

Restricted income: funds given to Deaf Action either from any source if they are for specific purposes for example – the youth project – then they can only be used for this purpose.

Unrestricted income: Funds given to Deaf Action that are not given for any specific purpose can be used for anything that Deaf Action choose, provided they fit with our charitable purposes.

Working capital: The amount of working capital needed by Deaf Action is a measure of our ability to pay for our short-term, day to day, month to month obligations.



Risk assessment 2022/23

The Board of Trustees regularly examines the major operational and business risks faced by the organisation. For 2022/23 the following risks have been identified:

- Maintaining positive staff wellbeing;
- Ongoing challenges in the recruitment market, especially for staff in care roles;
- Cost of living crisis and rising inflation;
- Loss of key staff;
- Increasingly competitive markets;
- The need for capital investment in some key areas when we don't have a trading or reserves surplus to support this;
- Extreme weather and climate change (e.g., disrupting travel, home visits etc)
- Mission/strategic drift

The following steps have been taken to address these risks:

- Focus on staff wellbeing with a range of measures including investment in mental health first aid training and an additional day of leave to be taken on staff member's birthday;
- Review of recruitment processes and reward package, with new strategies including graduate schemes and recruitment open days;
- Renewed PDR process with increased focus on our social aims and values;
- Salary review with cost-of-living increase to ensure pay remains competitive;
- Review of financial procedures, processes and systems with new leadership in the Finance team;
- Audit of all commercial activities to ensure these are profitable, with an expenditure review to eliminate waste;
- Investment of time in securing grants to support capital expenditure (e.g. restoration of headquarters and digital infrastructure)
- Contingency planning to include protocols for adverse conditions and an increased focus on becoming carbon neutral as an organisation;
- Board and SMT Away Day to review strategic plan and progress to-date, to ensure all activities remain aligned.

Trustees' responsibilities in relation to the financial statements

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

Company law requires the charity trustees to prepare financial statements for each 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 the financial statements, the trustees are required to:

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



The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdiction.

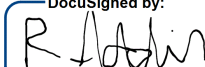
Statement of Disclosure to the Auditor

In so far as the trustees are aware:

- there is no relevant audit information of which the charity auditor is 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 auditor is aware of that information.

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Approved by the trustees on and signed on their behalf by:

DocuSigned by:

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Name: Rosie Addis

Date: 21 September 2023



Independent Auditor's report to the Trustees and members of Deaf Action for the year ended 31 March 2023

Opinion

We have audited the financial statements of Deaf Action (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the 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, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006; Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the report and financial statements, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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 Trustees Report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors Report 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 directors' report included within the Trustees Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charity Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; 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 prepare the financial statements in accordance with the small companies' regime and to take advantage of the small companies' exemptions in preparing the directors report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 26 and 27, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.



Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

Extent to which the audit was considered capable of detecting irregularities including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures response to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing the risks or material misstatements in respect of irregularities, including fraud and non-compliance with laws and regulations we considered the following;

- The nature of the charity, the environment in which it operates and the control procedures implemented by management and the trustees; and
- Our enquiries of management and trustees about their identification and assessment of the risks of irregularities.

Based on our understanding of the charity and the sector we identified that the principal risks of non-compliance with laws and regulations related to, but were not limited to;

- Regulations and legislation pertinent to the charity's operations; and

We considered the extent to which non-compliance might have a material impact on the financial statements. We also considered those laws and regulations which have a direct impact on the preparation of the financial statements, such as the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006. We evaluated management and trustees' incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of management override of controls), and determined that the principal risks were related to;

- Posting inappropriate journal entries.

Audit response to the risks identified;

Our procedures to respond to the risks identified included the following;

- Gaining an understanding of the legal and regulatory framework applicable to the charity and the sector in which it operates;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;



- Enquiring of management and legal advisors concerning actual and potential litigation and claims;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with HMRC; and
- In addressing the risk of fraud as a result of management override of controls, testing the appropriateness of journal entries and other adjustments; evaluating rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

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, and to the charitable company's trustees, as a body, in accordance with regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:

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Scott Gillon (Senior Statutory Auditor)

For and on behalf on Wylie & Bisset (Audit) Limited, Statutory Auditor

Wylie & Bisset (Audit) Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

168 Bath Street
Glasgow
G2 4TP

Date: 21 September 2023



Statement of Financial Activities for the Year Ending 31 March 2023

(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Income and endowments from:							
Donations and legacies	4	54,653	2,880	57,533	432,217	78,722	510,939
Charitable activities	5	1,636,717	1,524,038	3,163,755	1,359,333	1,221,701	2,581,034
Other trading activities	6	158,461	-	158,461	140,331	-	140,331
Investments	7	37,656	-	37,656	27,655	-	27,655
Other Income	8	31,865	83,338	115,203	9,794	93,849	103,643
Total Income		1,922,352	1,610,256	3,532,608	1,969,330	1,394,272	3,363,602
Expenditure on:							
Raising funds							
Other trading activities	9	516,521	-	516,521	388,667	-	388,667
Investment management costs	10	13,004	-	13,004	10,696	-	10,696
Charitable activities	12	1,968,877	1,269,825	3,238,702	1,177,868	1,234,992	2,412,860
Total Expenditure		2,498,402	1,269,825	3,768,227	1,577,231	1,234,992	2,812,223
Net (expenditure)/ income and net movement in funds before gains and losses on investments							
		(576,050)	340,431	(235,619)	392,099	159,280	551,379
Net (losses)/ gains on investments		(123,276)	7,297	(115,979)	79,462	8,402	87,864
Net (expenditure)/ income before transfers		(699,326)	347,728	(351,598)	471,561	167,682	639,243
Transfers between funds		306,006	(306,006)	-	83,480	(83,480)	-
Net (expenditure)/income for the year		(393,320)	41,722	(351,598)	555,041	84,202	639,243
Actuarial gains on defined benefit pension schemes		1,162	-	1,162	149,121	-	149,121
Net movement in funds		(392,158)	41,722	(350,436)	704,162	84,202	788,364
Funds reconciliation							
Total Funds brought forward	24	2,546,108	202,843	2,748,951	1,841,946	118,641	1,960,587
Total Funds carried forward	24	2,153,950	244,565	2,398,515	2,546,108	202,843	2,748,951

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

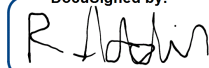


Balance Sheet as at 31 March 2023

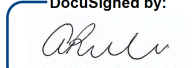
	Note	2023 £	2022 £
Fixed assets:			
Tangible assets	16	1,024,306	788,147
Investments	17	938,551	1,456,765
Total fixed assets		1,962,857	2,244,912
Current assets:			
Stocks	18	9,450	3,851
Investments	19	200,000	200,000
Debtors	20	549,892	425,892
Cash at bank and in hand	27	263,170	549,923
Total current assets		1,022,512	1,179,666
Liabilities:			
Creditors falling due within one year	21	(568,336)	(632,245)
Net current assets		454,176	547,421
Total assets less current liabilities		2,417,033	2,792,333
Creditors: Amounts falling due after more than one year	23	(18,518)	(43,382)
Net assets		2,398,515	2,748,951
The funds of the charity:			
Restricted income funds	24	244,565	202,843
Unrestricted funds	24	2,153,950	2,546,108
Total charity funds		2,398,515	2,748,951

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the company.

Approved by the Trustees and signed on their behalf by:

DocuSigned by:

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Name: Rosie Addis

DocuSigned by:

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Name: Andrew Philip

Date: 21 September 2023

Registered Company No: SC396876



Statement of Cash Flows for the Year Ending 31 March 2023

	Note	2023 £	2022 £
<i>Cash flows from operating activities:</i>			
Net cash (used in)/provided by operating activities	26	<u>(437,360)</u>	<u>653,686</u>
<i>Cash flows from investing activities:</i>			
Dividends, interest and rents from investments		37,656	27,655
Interest paid		(4,496)	(1,803)
Purchase of investments		(169,142)	(294,037)
Proceeds from sale of investments		571,377	305,325
Proceeds from sale of property, plant and equipment		-	4,866
Additions – Sonus transfer		-	(310,941)
Purchase of property, plant and equipment		<u>(284,788)</u>	<u>(256,358)</u>
Net cash provided by/(used in) investing activities		<u>150,607</u>	<u>(525,293)</u>
<i>Cash flows from financing activities:</i>			
Repayment of loans		-	(50,000)
Net cash (used in) financing activities		<u>-</u>	<u>(50,000)</u>
Change in cash and cash equivalents in the year		(286,753)	78,393
Cash and cash equivalents brought forward	27	<u>549,923</u>	<u>471,530</u>
Cash and cash equivalents carried forward	27	<u><u>263,170</u></u>	<u><u>549,923</u></u>



Notes to the Accounts for the Year Ended 31 March 2023

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

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

The charity's presentation currency is sterling and amounts in the financial statements are rounded to the nearest £.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created funds for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed, or through the terms of an appeal.

Further details of each fund are disclosed in note 24.

(c) Income recognition

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

Donations, are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due. This is normally upon notification by our investment advisor of the dividend yield of the investment portfolio.



Income from government and other grants, whether 'capital' or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service deferred until the criteria for income recognition are met (see note 22).

(d) Expenditure recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including management & administration costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

- Costs of raising funds comprise the costs of commercial trading including investment management costs and certain legal fees and their associated management & administration costs;
- Expenditure on charitable activities includes wages and salaries and other costs of activities undertaken to further the purposes of the charity and their associated management & administration costs;

Irrecoverable VAT is charged as a cost against the activity for which the expenditure is incurred.

(e) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102) general volunteer time is not recognised. Refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

(f) Allocation of management & administration and governance costs

Management & administration costs have been allocated between governance costs and other management & administration costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees together with an apportionment of overhead and management & administration costs.

Governance costs and management and administration costs relating to charitable activities have been apportioned based on time spent. The allocation of management & administration and governance costs is analysed in note 11.

(g) Tangible fixed assets and depreciation

All assets costing more than £1,000 are capitalised and valued at historical cost. Depreciation is charged as follows:

	Basis
Freehold property	2.5% straight line per annum
Fixtures and fittings	20% and 33.3% straight line per annum
Motor vehicles	20% straight line per annum

**(h) Fixed asset investments**

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The charity does not acquire put options, derivatives or other complex financial instruments.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

(i) Stock

Stock is included at the lower of cost or net realisable value.

(j) Debtors

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

(k) Cash at bank and in hand

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

(l) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(m) Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity contribution is restricted to the contributions disclosed in note 13. There were no outstanding contributions at the year end.

The charity participates in a multi-employer scheme which provides benefits to non-associated employees. As the scheme is in deficit, the charity has agreed to a deficit funding arrangement and 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.

The money purchase plan is managed by The Pension Trust and the plan invests the contributions made by the employee and employer in an investment fund to build up over the term of the plan. The pension fund is then converted into a pension upon the employee's normal retirement age.

(n) Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

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

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



(o) Operating leases

The charity classifies the lease of various equipment as operating leases; the title to the equipment remains with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

(p) Financial instruments

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

(q) Taxation

The company is a charitable company within the meaning of Paragraph 1 Schedule 6 of the Finance Act 2010. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

2. Legal status of the Charity

The charity is a registered Scottish charity and a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

3. Related party transactions and trustees' expenses and remuneration

The Trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2022: £nil). Expenses paid to the trustees in the year totalled £nil (2022: £nil).

During the year, £160 of waived expenses were incurred by Trustees (2022: £nil)

During the year, no Trustee had any personal interest in any contract or transaction entered into by the charity (2022: none).

Trudi Collier, a trustee of Deaf Action, is also a mental health counsellor. Deaf Action incurred £6,750 of expenditure in relation to services provided (2022: £9,705). At the year end, Deaf Action owed £630 (2022: £825).

All transactions with related parties take place on normal commercial terms.

4. Income from donations and legacies

	2023	2022
	£	£
Donations	41,272	55,990
Donations – Sonus Transfer	-	444,596
Legacies	16,261	10,353
	<u>57,533</u>	<u>510,939</u>



5. Income from charitable activities

	2023	2022
	£	£
Provision of statutory services	1,085,178	912,813
Supported Housing	1,212,274	938,202
Social Club	32,075	28,417
Other charitable projects	834,228	701,602
	<u>3,163,755</u>	<u>2,581,034</u>

6. Income from other trading activities

	2023	2022
	£	£
Commercial trading activities	158,461	140,331
	<u>158,461</u>	<u>140,331</u>

7. Investment income

	2023	2022
	£	£
Dividends	37,427	27,621
Interest	229	34
	<u>37,656</u>	<u>27,655</u>

8. Other income

	2023	2022
	£	£
Other income	92,857	79,628
CJRS	-	22,903
Gain on sale of asset	22,616	1,112
	<u>115,203</u>	<u>103,643</u>

9. Raising funds – expenditure on other trading activities

	Direct Costs £	Management & Administration Costs £	Total 2023 £
Fundraising and publicity	352,997	163,524	516,521
	<u>352,997</u>	<u>163,524</u>	<u>516,521</u>

	Direct Costs £	Management & Administration Costs £	Total 2022 £
Fundraising and publicity	290,586	98,081	388,667
	<u>290,586</u>	<u>98,081</u>	<u>388,667</u>



10. Raising funds - Investment management costs

	Direct Costs £	Management & Administration Costs £	Total 2023 £
Investment management fees	13,004	-	13,004
	<u>13,004</u>	<u>-</u>	<u>13,004</u>

	Direct Costs £	Management & Administration Costs £	Total 2022 £
Investment management fees	10,696	-	10,696
	<u>10,696</u>	<u>-</u>	<u>10,696</u>

11. Allocation of governance and management & administration costs

The breakdown of management & administration costs and how these were allocated between governance and other management & administration is shown in the table below:

Cost type	Total Allocated 2023 £	Governance related £	Other Management & Administration costs £	Basis of apportionment
Staff costs	456,958	-	456,958	Staff Time
HQ costs	254,422	-	254,422	Staff Time
Depreciation	71,245	-	71,245	Staff Time
Premises expenses	65,319	-	65,319	Staff Time
General office expenses	59,463	-	59,463	Staff Time
Pension	24,738	-	24,738	Staff Time
	<u>932,145</u>	<u>-</u>	<u>932,145</u>	

Cost type	Total Allocated 2022 £	Governance related £	Other Management & Administration costs £	Basis of apportionment
Staff costs	433,477	-	433,477	Staff Time
HQ costs	4,963	-	4,963	Staff Time
Depreciation	40,388	-	40,388	Staff Time
Premises expenses	65,651	-	65,651	Staff Time
General office expenses	68,677	-	68,677	Staff Time
Pension	1,367	-	1,367	Staff Time
	<u>614,523</u>	<u>-</u>	<u>614,523</u>	



11. Allocation of governance and management & administration costs (continued)

Governance costs:	2023	2022
	£	£
Audit Fee	18,144	17,994
Legal and professional Fees	454	2,483
Board Recruitment	-	9,709
	<u>18,598</u>	<u>30,186</u>

	Management & Administration costs	Governance cost	2023 Total
	£	£	£
Raising funds	162,595	929	163,524
Provision of Statutory services	175,527	1,860	177,387
Supporting Housing costs	469,096	1,860	470,956
Social Club	5,431	1,860	7,291
Other charitable activities	119,496	12,089	131,585
Total allocated	<u>932,145</u>	<u>18,598</u>	<u>950,743</u>

	Management & Administration costs	Governance cost	2022 Total
	£	£	£
Raising funds	96,573	1,508	98,081
Provision of Statutory services	198,334	3,019	201,353
Supporting Housing costs	234,745	3,019	237,764
Social Club	3,508	3,019	6,527
Other charitable activities	81,363	19,621	100,984
Total allocated	<u>614,523</u>	<u>30,186</u>	<u>644,709</u>

12. Analysis of expenditure on charitable activities

	Provision of Statutory Services	Supporting Housing costs	Social Club	Other charitable activities	2023 Total
	£	£	£	£	£
Staff costs	335,324	874,682	10,532	231,799	1,452,337
Direct costs	501,722	265,337	43,730	188,357	999,146
Governance costs (Note 11)	1,860	1,860	1,860	12,089	17,669
Management & Administration costs (Note 11)	175,527	469,096	5,431	119,496	769,550
	<u>1,014,433</u>	<u>1,610,975</u>	<u>61,553</u>	<u>551,741</u>	<u>3,238,702</u>



12. Analysis of expenditure on charitable activities (continued)

	Provision of Statutory Services	Supporting Housing costs	Social Club	Other charitable activities	2022 Total
	£	£	£	£	£
Staff costs	451,951	541,424	7,553	187,661	1,188,589
Direct costs	235,071	213,164	17,567	211,841	677,643
Governance costs (Note 11)	3,019	3,019	3,019	19,621	28,678
Management & Administration costs (Note 11)	198,334	234,745	3,508	81,363	517,950
	<u>888,375</u>	<u>992,352</u>	<u>31,647</u>	<u>500,486</u>	<u>2,412,860</u>

13. Analysis of staff costs and remuneration of key management personnel

	2023	2022
	£	£
Salaries and wages	1,972,739	1,647,958
Social security costs	161,576	119,508
Pension costs	76,841	74,119
Total staff costs	<u>2,211,157</u>	<u>1,841,585</u>
Key management personnel remuneration	<u>291,988</u>	<u>284,793</u>

Included within salaries and wages are redundancy payments totalling £14,262 (2022: £nil).

The number of employees whose employee benefits fell within the following bands are as follows:

	2023 No.	2022 No.
£60,001 - £70,000	<u>2</u>	<u>1</u>

	2023 No.	2022 No.
The average number of persons, by headcount, employed by the charity during the year was:	<u>99</u>	<u>82</u>



14. Net income/(expenditure) for the year

This is stated after charging:	2023	2022
	£	£
Depreciation	71,245	40,388
Depreciation – Sonus transfer	-	232,166
Auditor's remuneration:		
Audit fees	18,144	17,994
(Profit) on disposal of fixed assets	(22,616)	(1,112)

15. Government Grants

	2023	2022
	£	£
East Lothian – Social Work, CSA and SES	32,773	44,522
Midlothian – Social Work, CSA and SES	28,563	28,563
Edinburgh – Social Work, CSA and SES	204,085	207,504
West Lothian – Social Work and SES	19,984	19,823
Dundee City Council – Sound Sense	-	28,708
Glasgow – Social Work, CSA and SES	856	-
Edinburgh and Lothians Councils – support services	-	41,391
Aberdeenshire Council – Equipment and Advice	64,963	75,918
Department of Work & Pensions – Access to Work	83,338	70,946
Department of Work & Pensions – Kickstart	-	5,298
Scottish Government Wellbeing	-	42,237
Scottish Government Small Business Grant	-	18,948
UK Government Furlough Scheme	-	22,903
Big Lottery	18,818	-
Scottish Government Training Grant	-	5,232
West Lothian Council – Wellbeing Fund	-	350
Isle of Wight Council – Recruitment and Retention	-	10,000
Isle of Wight Council – Covid Grants	624	7,288
Lanarkshire Council Digital Boost	-	17,425
Royal Botanic Garden Edinburgh	-	4,000
National Lottery Community Fund	10,000	-
CivTech exploration grant	5,000	-
Creative Scotland open fund	16,590	-
Inspiring Scotland, Glasgow Wellbeing for Longer Fund	77,663	-
Glasgow Voluntary Association	10,000	-
City of Edinburgh Council Festivals Fund	20,000	-
Glasgow City Council – Glasgow Communities Fund	77,329	-
City of Edinburgh Council – See Hear Fund	1,000	-
Edinburgh Health & Social care Partnership – Coorie In Fund	3,000	-
	<u>674,586</u>	<u>651,056</u>

There are no unfulfilled conditions and contingencies attached to the grants or any indications of other forms of government assistance.



16. Tangible Fixed Assets

	Asset Under Construction £	Property £	Equipment, Fixtures & Fittings £	Motor Vehicles £	Total £
Cost or valuation					
At 1 April 2022	259,669	820,947	281,626	52,551	1,414,793
Additions	-	230,770	54,018	-	284,788
Transfers	(161,928)	161,928	-	-	-
Disposals	-	-	(1,898)	-	(1,898)
At 31 March 2023	<u>97,741</u>	<u>1,213,645</u>	<u>333,746</u>	<u>52,551</u>	<u>1,697,683</u>
Depreciation					
At 1 April 2022	-	332,412	251,316	42,918	626,646
Charge for the year	-	26,942	40,818	3,485	71,245
Eliminated on disposal	-	-	(24,514)	-	(24,514)
At 31 March 2023	<u>-</u>	<u>359,354</u>	<u>267,620</u>	<u>46,403</u>	<u>673,377</u>
Net book value					
At 31 March 2023	<u>97,741</u>	<u>854,291</u>	<u>66,126</u>	<u>6,148</u>	<u>1,024,306</u>
At 31 March 2022	<u>259,669</u>	<u>488,535</u>	<u>30,310</u>	<u>9,633</u>	<u>788,147</u>

17. Fixed Asset Investments

Movement in fixed asset listed investments

	2023 £	2022 £
Market value brought forward	1,656,765	1,580,189
Add: additions to investments at cost	169,142	294,037
Disposals at carrying value	(594,741)	(286,689)
Add net (loss)/gain on revaluation	(92,615)	69,228
Market value carried forward	<u>1,138,551</u>	<u>1,656,765</u>

Disclosed as:

Fixed asset investments	938,551	1,456,765
Current asset investments	200,000	200,000
	<u>1,138,551</u>	<u>1,656,765</u>

All investments are carried at their fair value. Investment in equities and fixed interest securities are all traded in quoted public markets, primarily the London Stock Exchange. Holdings in common investment funds, unit trusts and open-ended investment companies are at the bid price. The basis of fair value for quoted investments is equivalent to the market value, using the bid price. Asset sales and purchases are recognised at the date of trade at cost (that is their transaction value). The significance of financial instruments to the ongoing financial sustainability of the Charity is considered in the financial review and investment policy and performance sections of the Trustees' Annual Report.



17. Fixed Asset Investments (continued)

The main risk to the charity from financial instruments lies in the combination of uncertain investment markets and volatility in yield. In terms of specific risks including foreign exchange and credit risks, the charity uses specialist investment managers to balance and limit the overall financial risk by operating a portfolio which provides a high degree of diversification of holdings within a fairly wide band of investment asset classes all of which are quoted on recognised stock exchanges. In addition, the charity does not make use of riskier derivatives or more complex financial instruments in this area. Liquidity risk is expected to be low as all assets are traded in markets with high trading volumes and not in any markets subject to exchange controls or trading restrictions.

18. Stock

	2023	2022
	£	£
Stock	9,450	3,851
	<u>9,450</u>	<u>3,851</u>

19. Investments

	2023	2022
	£	£
Current asset investments	200,000	200,000
	<u>200,000</u>	<u>200,000</u>

20. Debtors

	2023	2022
	£	£
Trade debtors	414,076	332,897
Other debtors	135,816	92,995
	<u>549,892</u>	<u>425,892</u>

21. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	86,338	190,898
Accruals and deferred income (note 22)	394,096	360,526
Taxation and social security	38,898	36,780
Past service deficit – pension scheme	24,864	24,864
Other creditors	24,140	19,177
	<u>568,336</u>	<u>632,245</u>

22. Deferred income

Included within accruals and deferred income above is deferred income as follows:

	£
Balance as at 1 April 2022	297,116
Amount released to income earned from charitable activities	(297,116)
Amount deferred in year	289,463
Balance as at 31 March 2023	<u>289,463</u>

Deferred income comprises grants received in advance.



23. Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Past service deficit – pension scheme	18,518	43,382
Total	<u>18,518</u>	<u>43,382</u>

The charity participates in the scheme, a multi-employer scheme 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 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 the 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 bases on withdrawal from the scheme.



23. Creditors: amounts falling due after more than one year (continued)

The pension fund debt comprises:

	2023	2022
	£	£
Pension liability – present value of all future contributions payable	43,382	68,246
	<u>43,382</u>	<u>68,246</u>

Reconciliation of opening and closing provisions:

	2023	2022
	£	£
Provision at 1 April 2022	68,246	289,000
Interest expense	1,288	1,665
Deficit contributions paid	(24,864)	(73,078)
Remeasurements – impact of change in assumptions	(1,162)	(1,789)
Remeasurements – amendments to contribution schedule	-	(147,552)
Provision as at 31 March 2023	<u>43,508</u>	<u>68,246</u>

Income and expenditure impact:

	2023	2022
	£	£
Interest expense	1,288	1,665
Remeasurements – impact of change in assumptions	(1,162)	(1,569)
Remeasurements – amendments to contribution schedule	-	(147,552)
	<u>126</u>	<u>(147,456)</u>

	2023	2022
	£	£
Due within one year	24,864	24,864
Due in more than one year	18,518	43,382
	<u>43,508</u>	<u>68,246</u>



24. Analysis of charitable funds

Analysis of Fund movements 2023	Balance b/fwd £	Income £	Expenditure £	Gains/ (Losses) £	Transfers £	Fund c/fwd £
Unrestricted funds						
Designated Fixed Asset fund	731,979	-	71,245	-	305,874	966,608
IT Enhancement Reserve	13,418	-	-	-	-	13,418
Rose Lillian Wright Legacy	92,439	-	-	-	(12,089)	80,350
Barbara Kathleen Aupers Trust	51,890	-	36,619	-	(15,271)	-
Total designated funds	889,726	-	107,864	-	278,514	1,060,376
General funds	1,656,382	1,922,352	2,390,538	(122,114)	27,492	1,093,574
Total unrestricted funds	2,546,108	1,922,352	2,498,402	(122,114)	306,006	2,153,950
Restricted funds						
Tayside Deaf Association	90,600	-	14,594	7,297	-	83,303
Advice line	-	14,424	15,083	-	659	-
Bright Deal	-	39,129	11,365	-	(27,764)	-
Befriending Service	-	10,000	7,097	-	-	2,903
Highland Video Project	4,596	-	-	-	-	4,596
175 th Anniversary	1,314	-	-	-	-	1,314
YP- Youth Services	-	161,644	125,583	-	-	36,061
Wellbeing Projects	-	47,443	39,565	-	(7,878)	-
Lipreading	-	11,664	11,664	-	-	-
Access to Work	-	83,338	83,338	-	-	-
Supported Services	-	690,836	571,922	-	(118,914)	-
Restoration 2022	-	132,812	-	-	(132,812)	-
Deaf Festival	25,582	188,233	170,240	-	(18,593)	24,982
Click Connect	-	29,529	29,559	-	30	-
Employability	-	56,563	56,563	-	-	-
Open University Project	1,327	11,804	13,132	-	1	-
Cycling Scotland	12,840	11,243	-	-	-	24,083
Botanic Garden	1,857	2,000	1,261	-	-	2,596
Bentham Fund	57,698	-	-	-	-	57,698
100 Norfolk Street	-	5,540	5,540	-	-	-
Civtech	-	45,000	44,265	-	(735)	-
Suez Blackwood Bar Refurb	-	10,180	10,180	-	-	-
Core Costs Campaign	-	58,250	58,250	-	-	-
Ronald James Temple	4,975	-	-	-	-	4,975
Southampton Charitable Trust	1,854	-	-	-	-	1,854
IOW Council COVID Fund	-	624	624	-	-	-
DM Raffle	200	-	-	-	-	200
Total restricted funds	202,843	1,610,256	1,269,825	7,297	(306,006)	244,565
TOTAL FUNDS	2,748,951	3,532,608	3,768,227	(114,817)	-	2,398,515



24. Analysis of charitable funds (continued)

Analysis of Fund movements 2022	Balance b/fwd £	Income £	Expenditure £	Gains/ (Losses) £	Transfers £	Fund c/fwd £
Unrestricted funds						
Designated Fixed Asset fund	497,156	-	38,858	-	273,681	731,979
New database	25,000	-	-	-	(25,000)	-
IT Enhancement Reserve	-	13,418	-	-	-	13,418
Rose Lillian Wright Legacy	-	92,439	-	-	-	92,439
Barbara Kathleen Aupers Trust	-	51,890	-	-	-	51,890
Total designated funds	522,156	157,747	38,858	-	248,681	889,726
General funds	1,319,790	1,811,583	1,538,373	228,583	(165,201)	1,656,382
Total unrestricted funds	1,841,946	1,969,330	1,577,231	228,583	83,480	2,546,108
Restricted funds						
Tayside Deaf Association	92,365	-	10,167	8,402	-	90,600
Advice line	-	29,033	25,317	-	(3,716)	-
Bright Deal	-	51,073	78,835	-	27,762	-
Sound Sense	-	28,708	23,041	-	(5,667)	-
Highland Video Project	4,596	-	-	-	-	4,596
175 th Anniversary	1,314	-	-	-	-	1,314
YP – Residential Camp	-	16,394	17,796	-	1,402	-
YP– Youth Services	-	96,242	101,854	-	5,612	-
YP – Youth Club	4,467	-	-	-	(4,467)	-
Family BSL	1,145	-	-	-	(1,145)	-
Wellbeing Projects	-	57,708	57,708	-	-	-
Lipreading	-	14,681	14,681	-	-	-
DSP	14,754	28,237	27,371	-	(15,620)	-
Furlough	-	22,903	22,903	-	-	-
Access to Work	-	70,946	70,946	-	-	-
Supported Services	-	539,017	678,030	-	139,013	-
SG Social Care Grant	-	18,948	18,948	-	-	-
SG Training Grant	-	5,232	5,232	-	-	-
Architectural Heritage Award Fund	-	1,800	1,800	-	-	-
Restoration 2022	-	161,845	2,363	-	(159,482)	-
EVOG Garden Grant	-	1,200	1,200	-	-	-
Deaf Festival	-	32,528	8,939	-	1,993	25,582
Click Connect	-	13,199	14,701	-	1,502	-
Open University Project	-	3,597	2,270	-	-	1,327
COVID-19 PPE	-	10,515	10,515	-	-	-
Building a Care Grant	-	7,000	7,000	-	-	-
Safe and Sound	-	3,551	3,551	-	-	-
IT Works	-	81,086	10,419	-	(70,667)	-
Cycling Scotland	-	12,840	-	-	-	12,840
IOW Council/ Kickstart	-	15,298	15,298	-	-	-
Botanic Garden	-	4,000	2,143	-	-	1,857
Bentham Fund	-	57,698	-	-	-	57,698
Hope Legacy Fund	-	395	395	-	-	-
Ronald James Temple	-	4,975	-	-	-	4,975
Southampton Charitable Trust	-	1,854	-	-	-	1,854
IOW Council COVID Fund	-	434	434	-	-	-
Talbot Village Trust	-	1,135	1,135	-	-	-
DM Raffle	-	200	-	-	-	200
Total restricted funds	118,641	1,394,272	1,234,992	8,402	(83,480)	202,843
TOTAL FUNDS	1,960,587	3,363,602	2,812,223	236,985	-	2,748,951



24. Analysis of charitable funds (continued)

The unrestricted funds are available to be spent for any purposes of the charity.

The Trustees have created the following designated funds:

The Designated Fixed Asset Fund represents the funds designated by the Trustees to cover the value of fixed assets held by the charity at the year end.

IT enhancement reserve represents amounts designated to ensure that the company will be able to continue to develop its IT and computer systems in line with future requirements.

Rose Lillian Wright legacy is used to underpin those services which do not generate sufficient income to be sustainable. These will also be used to support the management team at Easthill and to provide improved facilities to our residents.

Barbara Kathleen Aupers Trust is used to underpin those services which do not generate sufficient income to be sustainable. These will also be used to support the management team at Easthill and to provide improved facilities to our residents.

Restricted funds comprise of:

Tayside Deaf Association funds represent the funds transferred on 31 March 2011 to Deaf Action. These funds will be used over the next few years to support work with the deaf in the Tayside area.

Sound Sense is a befriending project for deaf people in Dundee. The charity partly funded delivery of this service from their own resources this year, and the transfer to general funds in the year represents the expenditure met by Deaf Action.

The Highland Video Project is funding agreed for development of use of videophones in the Highland region. Following discussions with Highland Council it has been agreed that the balance of the fund will be utilised to support the development of an online interpreting service in Highland.

175th Anniversary funding is donations received towards the cost of events in 2010 to mark the 17th anniversary of the funding of Deaf Action. Funds are being held for any future anniversary events.

Youth Project (Residential) is a week long residential camp for deaf young people and their siblings, with additional activities for parents and carers, funded by Shared Care Scotland

Youth Project (Youth Services) is funding to support the Deaf Action Youth Service which aims to help deaf young people aged 10-18 to fulfil their potential.

Family BSL classes are funded by the Big Lottery's Communities and Families Fund and are designed to improve the communication skills of parents and children under 8 by learning sign language in a stimulating and family friendly environment.

Lipreading is donations and trust income towards the cost of providing courses for Adults in Tayside. The charity partly funded delivery of this service from their own resources this year, and the transfer to general funds in the year represents the expenditure met by Deaf Action.

Deaf sector partnership – funded by Scottish Government, Deaf Action work in partnership with four other Deaf organisations to engage with Deaf/Deafblind BSL Communities so that they can contribute to the development of BSL plans required by the BSL (Scotland) Act 2015 and support public bodies to better understand/meet the needs of Deaf and Deafblind BSL users. The transfer out of the fund in the year represents an proportion of the charity's management and overhead costs eligible for the fund but not previously allocated.



24. Analysis of charitable funds (continued)

Access to Work - Annual funding from Department of Work and Pensions for BSL interpreting and admin support.

Advice Line - Advice on a range of topics (including benefits, housing, debt, independent living, consumer rights and more) from a trained advisor who is a native BSL & ISL user.

Bright Deal - Advice in BSL to help you live comfortably, understand your energy usage, and save money on your bills.

Befriending - Tackling loneliness and isolation through curated befriending matches between service users and trained volunteers, either online or face-to-face.

Furlough – Funding received under the UK Government Coronavirus Job Retention Scheme

Wellbeing Projects - A service to promote wellbeing for deaf and hard of hearing people, activities include befriending, counselling and activities.

Supported Services - Training – funding to provide BSL training courses for staff and members of the public.

Scottish Government Social Care - Funding to provide additional support and remuneration to frontline workers as part of the national response to the pandemic.

Scottish Government Training - Funding for staff to attend training courses.

Restoration 2022 - Funds to restore the exterior of 49 Albany Street.

EVOC Garden Grant - A fund to bring the community together outdoors as Covid restrictions lifted.

Deaf Festival - A celebration of deaf culture in August.

Click Connect - Funding for Digital Inclusion Service which helps people who are deaf and hard of hearing develop essential digital skills.

Employability - Funding to assist people who are deaf and hard of hearing into the workplace.

Open University Project - A partnership project to help OU develop more BSL courses and accessible learning materials.

Civtech - Funding for development of the SignPort app.

COVID-19 PPE - Funds to provide PPE for staff during the Covid-19 pandemic.

Building a Care Fund - Funding to develop an app to support care assisted deaf people to better self-manage.

Safe and Sound - A project to support deaf awareness in the private rental sector, funded by Safe Deposits Scotland.

IT Works - Funds for the install of new IT system and server upgrade.

Cycling Scotland - Funds to install a shower and bike store.

IOW Council/Kickstart - Funds to assist with the recruitment of staff.

Botanic Garden - Funding to develop BSL tours.



24. Analysis of charitable funds (continued)

100 Norfolk Street – Funding to explore purchase of 100 Norfolk Street, Glasgow.

Suez Blackwood Bar Refurb – Funding to refurbish the Blackwood Bar at Albany Street premises.

Core costs campaign - Funding received to assist with Deaf Action's core costs and day to day running.

Bentham Fund - Monies available for assisting deaf people on the Isle of Wight. The fund at 31 March 2023 included tangible fixed assets of £57,698.

Hope Legacy Fund - Monies for the benefit of Easthill Home for Deaf People.

Ronald James Temple - Monies for the benefit of Easthill Home for Deaf People.

Southampton Charitable Trust - Monies for the poor of Southampton.

IOW Council COVID Fund - Monies to assist with additional costs of COVID.

Talbot Village Trust - Monies for the purchase of i-pads and the cost of training to use them.

DM Raffle - Monies restricted for the benefit of the Easthill residents.

Transfers – Transfers between funds represent expenditure against each fund drawn from the charity's own resources. Negative transfers represent projects which have finished in the year, with surplus balances transferred against other projects. Where monies spent on assets under construction, this has been transferred to the corresponding designated fund.



25. Net assets over funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
Tangible assets	1,024,306	-	1,024,306
Investments	938,551	-	938,551
Current Asset Investments	200,000	-	200,000
Stocks	9,450	-	9,450
Debtors	549,892	-	549,892
Cash at bank and in hand	18,605	244,565	263,170
Creditors falling due within one year	(568,336)	-	(568,336)
Creditors falling due after more than one year	(18,518)	-	(18,518)
	<u>2,153,950</u>	<u>244,565</u>	<u>2,398,515</u>

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
Tangible assets	788,147	-	788,147
Investments	1,456,765	-	1,456,765
Current Asset Investments	200,000	-	200,000
Stocks	3,851	-	3,851
Debtors	391,175	34,717	425,892
Cash at bank and in hand	381,797	168,126	549,923
Creditors falling due within one year	(632,245)	-	(632,245)
Creditors falling due after more than one year	(43,382)	-	(43,382)
	<u>2,546,108</u>	<u>202,843</u>	<u>2,748,951</u>

26. Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2023 £	2022 £
Net (expenditure)/ income for the year (as per the Statement of Financial Activities)	(350,436)	788,364
Adjustments for:		
Depreciation charges	71,245	40,388
Depreciation – Sonus Transfer	-	232,166
Dividends, interest and rents from investments	(37,656)	(27,655)
Interest payable	4,496	1,803
(Profit) on disposal of fixed assets	(22,616)	(1,112)
Loss/ (Gain) on investments	115,979	(87,864)
(Increase) in stocks	(5,599)	(623)
(Increase) in debtors	(124,000)	(216,507)
(Decrease) in creditors	(88,773)	(75,274)
Net cash (used in)/provided by operating activities	<u>(437,360)</u>	<u>653,686</u>



27. Analysis of cash and cash equivalents

	2023	2022
	£	£
Cash in hand	263,170	549,923
Total cash and cash equivalents	<u>263,170</u>	<u>549,923</u>

28. Capital commitments

	2023	2022
	£	£
Commitments contracted for at 31 March 2023	<u>-</u>	<u>187,480</u>

29. Judgements and key sources of estimation uncertainty

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

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

Estimate

Basis of estimation

Depreciation & amortisation of fixed assets

Fixed assets are depreciated and amortised over the useful life of the asset. The useful lives of fixed assets are based on the knowledge of senior management, with reference to assets expected life cycle.

Pension valuation

The net present value of contributions is estimated using a discount rate 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.

Allocation of expenditure between activities

Expenditure is allocated between expenditure on raising funds and charitable activities. The split is 5% to raising funds and 95% to charitable activities.

www.deafaction.org



Registered company no. SC396876

Registered charity no. SC009898

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