



Registration no: **06706042**

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

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2022

CONTENTS

STATEMENT FROM CHAIR AND CHIEF EXECUTIVE	3
REPORT OF THE TRUSTEES	6
REPORT OF THE INDEPENDENT AUDITORS	22
FINANCIAL STATEMENTS	28
FINANCIAL ACTIVITIES	28
BALANCE SHEET	31
CASH FLOW	32
NOTES	34
CASH FLOW STATEMENT	34
FINANCIAL STATEMENTS	35

STATEMENT FROM CHAIR AND CHIEF EXECUTIVE

MESSAGE FROM EMMA ALLEN - CHAIR

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

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

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

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

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

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

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

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

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

Thank you, Emma




STATEMENT FROM CHAIR AND CHIEF EXECUTIVE

MESSAGE FROM CRAIG CROWLEY MBE – CHIEF EXECUTIVE OFFICER

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

Looking back

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

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

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

Looking ahead

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

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

Finally

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

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

Thank you, Craig




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



REPORT OF THE TRUSTEES

OBJECTIVES AND ACTIVITIES

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)

Our Vision

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

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

Our Values

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

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

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

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

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

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

Our Core Values

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

Mission

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

We do this by:

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

Key supporting principles

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

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

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

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

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

Significant activities

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

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

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

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

Company status

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

Public benefit

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

Trustees

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

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

REPORT OF THE TRUSTEES

ACHIEVEMENTS AND PERFORMANCE HIGHLIGHTS

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

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

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

Our Five-Year Plan to 2023:

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

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

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



The Big Picture in 2021–2022:

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



REPORT OF THE TRUSTEES

Key Initiatives for 2021/2022 Period

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

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

Other Key Achievements

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

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

Stakeholders and Supporters

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

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

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



REPORT OF THE TRUSTEES



FINANCIAL REVIEW

Financial position

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

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

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

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

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

Reserves policy

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

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

Pension liability

The pension liability represents the total of the following:

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

Going concern

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

REPORT OF THE TRUSTEES

FUTURE DIRECTIVES FOR 2022–2023

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



REPORT OF THE TRUSTEES

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

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

Trustees

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

Induction and training of new trustees

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

Organisational structure

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

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

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



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

Induction and training of new trustees

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

Key management remuneration

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

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

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

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



REPORT OF THE TRUSTEES

Risk management

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

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

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

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

Financial risk and reserves are further managed using budgetary control and monthly management accounts reporting. Sources of both current and future income are considered during key performance and risk reviews.

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

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

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REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06706042 (England and Wales)

Registered Charity number

1163758

SC050670 (Scotland)

(registered in January 2021)

Registered office

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

Trustees

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

Company Secretary

- Mr C A Crowley MBE

Auditors

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

Bankers

NatWest, 1 Granby Street, Leicester LE1 6EJ

Solicitors

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

Executive Leadership Team - 2021/2022 and current

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

Approved by order of the board of trustees

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



Date: 12 June 2023

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

REPORT OF THE TRUSTEES

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

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

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

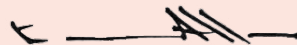
In so far as the trustees are aware:

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

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

Approved by order of the board of trustees

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



Date: 12 June 2023

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



REPORT OF THE INDEPENDENT AUDITORS

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ACTION DEAFNESS

Opinion

We have audited the financial statements of Action Deafness (the 'charitable company') for the year ended 30 September 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 30 September 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended.
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice.
- Have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Emphasis of matter

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

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

Our opinion is not modified with respect to this matter.

Other information

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

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

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

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

REPORT OF THE INDEPENDENT AUDITORS

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our

opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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



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

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

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



REPORT OF THE INDEPENDENT AUDITORS



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

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

Use of our report

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

Mr N A Kingsley FCA (Senior Statutory Auditor)

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

Duncan + Toplis

Date: 23 June 2023

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

FINANCIAL STATEMENTS

FINANCIAL ACTIVITIES

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2022

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

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

FINANCIAL STATEMENTS

FINANCIAL ACTIVITIES

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

BALANCE SHEET


BALANCE SHEET STATEMENT FOR THE YEAR ENDED 30 SEPTEMBER 2022

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

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

The financial statements were approved by the Board of Trustees and authorised for issue on 12 June 2023.

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




FINANCIAL STATEMENTS

CASH FLOW

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 SEPTEMBER 2022

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

The notes form part of these financial statements



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COVER
MOUTH.**

NOTES

CASH FLOW STATEMENT

1

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

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

2

ANALYSIS OF CHANGES IN NET FUNDS

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



FINANCIAL STATEMENTS

1

GENERAL INFORMATION

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

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

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

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

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

The financial statements cover the individual entity.

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

There are no material uncertainties with going concern.



NOTES

FINANCIAL STATEMENTS

2

ACCOUNTING POLICIES

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

Income

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

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

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

Expenditure

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

Raising funds

Expenditure on raising funds comprises:

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

Charitable activities

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

Support costs

Support costs largely comprise central running costs of the charity.

Allocation and apportionment of costs

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

Tangible fixed assets

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

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

- Computer equipment – 20% on cost

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

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

Stocks

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

Taxation

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

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

NOTES

FINANCIAL STATEMENTS

2

ACCOUNTING POLICIES CONTINUED

Fund accounting

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

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

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

Debtors and creditors receivable / payable within one year

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

Investments

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

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

Hire purchase and leasing commitments

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

Pension costs and other post-retirement benefits

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

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



3

DONATIONS AND LEGACIES

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



4

OTHER TRADING ACTIVITIES

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

5

INVESTMENT INCOME

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

NOTES

FINANCIAL STATEMENTS

6

INCOME FROM CHARITABLE ACTIVITIES

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

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

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

7

OTHER INCOME

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

8

RAISING FUNDS

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

9

CHARITABLE ACTIVITIES COSTS

*See Note 10

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



NOTES

FINANCIAL STATEMENTS

10

SUPPORT COSTS

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

11

NET INCOME/(EXPENDITURE)

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

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

12

TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

13

STAFF COSTS

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

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

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

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

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

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

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

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

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



NOTES

FINANCIAL STATEMENTS

14

COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

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

15

TANGIBLE FIXED ASSETS

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



NOTES

FINANCIAL STATEMENTS

16

FIXED ASSET INVESTMENTS

Market value

At 1 October 2021	11,516
Revaluations	(915)
At 30 September 2022	10,601

Net book value

At 30 September 2022	10,601
At 30 September 2021	11,516

	Listed investments £	Totals £
The investment assets are held:		
In the UK	10,601	10,601
	10,601	10,601

Cost or valuation at 30 September 2022 is represented by:

Valuation in 2022	Listed investments £	10,601
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17

DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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



18

CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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

The opening deferred income consisted of:

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

The closing deferred income consists of:

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

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



NOTES

FINANCIAL STATEMENTS

19

MOVEMENT IN FUNDS

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

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

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

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

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

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

NOTES

FINANCIAL STATEMENTS

19

MOVEMENT IN FUNDS CONTINUED

Designated funds

- **Walsall Deaf Society:**

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

Restricted funds

- **Over 50's club:**

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

- **Kickstart Project:**

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

- **Generation Communication:**

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

- **Eveson Grant:**

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



20

EMPLOYEE BENEFIT OBLIGATIONS

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

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

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

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

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

Deficit contributions

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

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

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

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

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

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

NOTES

FINANCIAL STATEMENTS

20

EMPLOYEE BENEFIT OBLIGATIONS CONTINUED

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

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

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

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

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

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

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

	2022 £	2021 £
Discount rate	6.0%	0.72%

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

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

Deficit contributions schedule

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

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

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

21

OTHER FINANCIAL COMMITMENTS

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

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

22

RELATED PARTY DISCLOSURES

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

NOTES

FINANCIAL STATEMENTS

23

FINANCIAL INSTRUMENTS

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

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

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

Net gains and losses
(including changes in fair value)

Financial assets measured at fair value through net income/expenditure	(915)	890
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The total dividend income from financial assets that are measured at fair value through the income statement was £327 (2021 - £318).

24

CONTINGENT ASSETS

Charitable activities

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



25

LIMITED BY GUARANTEE

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

SPEAK
 ONE SPEAK
 AT ONE
 A TIME
 AT A TIME

26

POST BALANCE SHEET EVENTS**Oxford property sale**

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

Royal National Institute of the Deaf (RNID)

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

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



Registration no: **06706042**

Registered charity no: **1163758 (England and Wales) / SCO5670 (Scotland)**

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