

Annual report 2024-2025





In a year defined by challenges characterised by a complex funding landscape and rising operational costs, we are proud to be able to say that we continue to be resilient, delivering crucial and effective services across the UK. It is a testament to the strength of our staff, supporters, volunteers, partners and the deaf and hard of hearing community who continue to drive forward to a brighter future, a future of inclusive communities with equality of access.

As we look to the year ahead, we remain ambitious. We continue to strengthen our core services, nurture new partnerships, and amplify the voices of the deaf and hard of hearing community. SignPort is nearly here, a new chapter in deaf-led innovation with an anticipated launch date for late 2025. We successfully secured multi-year for our Aberdeenshire Specialist Equipment Service, continuing to provide essential equipment and advice to support deaf and hard of hearing people in their day-to-day life.

In a push to empower and stimulate the local deaf and hard of hearing community, we were instrumental in the establishment of hyper-local clubs led by deaf people, for deaf people, giving a diverse selection of activities ranging from running, crafts, books and film to choose from at their leisure. Deaf Action has always been shaped by those whom we serve, and this year is no exception.

Across 2024/25, we delivered a wide range of services designed with and for deaf people. Our care and support team at Easthill continues to provide BSL-appropriate residential care, while continuing to nurture and utilise their connections with the local community to come together as volunteers to refurbish the garden into a warm, welcoming space for our residents and their families. Easthill is a source of great pride for us with their consistent high standards, professionalism and quality that comes from the highly trained team that provides around the clock bilingual care for our residents.

Our Youth Service thrived with young people attending activities, residential camps and leadership programmes, helping to shape confident futures. A personal highlight was seeing deaf young people come together with their families in a community fundraiser, taking on the inflatable 5k raising money for their own youth service, a shining example of empowering young people to become independent and self-sufficient.

We are grateful to all those who have supported us: our funders, our board, our campaigners, and those who gave their time or resources to champion our cause. It was through this collective effort that we secured multi-year funding from Creative Scotland to ensure the Edinburgh Deaf Festival continues to grow as a national celebration of deaf culture.

As we approach 2025/26, we'll be investing in our staff through the introduction of a new middle management structure and enhanced training opportunities. We will launch a new employability service, building on our digital inclusion work to support deaf people into meaningful work. We will work closely with the Scottish Government as they prepare their first progress report on the BSL National Plan 2023–2029. We will ensure that our vital services continue to run in tandem with our programme of events, a holistic and comprehensive approach that ensures that we continue to shape the lives of deaf and hard of hearing people in the communities we serve throughout the UK.

Philip Gerrard,
CEO, Deaf Action



Our Purpose

Deaf Action is a deaf-led charity that supports and celebrates deaf people. We were established in 1835 and work with deaf people across Scotland and the South of England. Our work is geared towards empowering all deaf people to achieve their potential and fully participate in society, with equality of rights, access and opportunity. As we approach our 190th anniversary, we are proud of our position as a leader of progress and positive change within the deaf community.

Our vision

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

Our mission

Our mission is 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.

Collaboration

We form meaningful partnerships to meet local needs, addressing the gaps between services.

Support

We reach out and offer personalised support, recognising that every deaf person has unique needs and preferences.

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 Year In Numbers

We are proud to continue delivering meaningful support to deaf people. Here are just some of our highlights from 2024/25.



Our Parent & Toddler group expanded to over
50
sessions a year

Our Aberdeenshire equipment drop-in sessions welcomed over
1,000 people



Our Youth Service delivered
16
school-based workshops

Our deaf tutors taught BSL to over
317 people

We welcomed over
2,000 people
to the third Edinburgh Deaf Festival

40
Young people attended Youth Camp

Delivered 795 BSL clips for
61 clients
across the public, private and voluntary sectors

Our services supported a total of
4,661 people
to have improved access

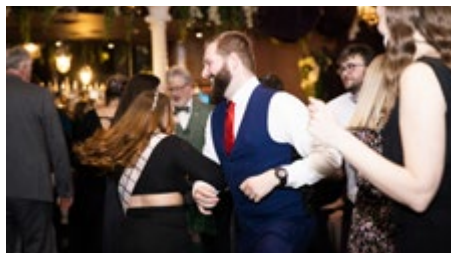


545
deaf young people attended our Youth Club



20
deaf young people took on an inflatable 5k course in a community fundraiser

We provided around
468 hours
of counselling



140 people
came to our BSL Burns Supper

Our Equipment service attended
428
home assessments

In 2024/25, our agency handled an average of 61 bookings per week, amounting to almost
680,000 minutes
of interpreting services over the year



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 2023 – 2029 as we approach the 10th anniversary of the Act. 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

Wellbeing

Identity

Achievement

Inclusion

Our Achievements & 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 for the year 2024/25.





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 4,661 people to have improved access in 2024/25, an increase of 10% on 2023/24.

We have been providing communication support since 1835 and so have extensive experience in this area. We employ a team of inhouse BSL/English interpreters and are pleased to be able to partner with many more freelancers to fulfil booking requests. 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. In 2024/25, our agency handled an average of 61 bookings per week, amounting to almost 680,000 minutes of interpreting services over the year. Deaf Action is committed to nurturing new entrants to the interpreting profession, and each year we host interpreting students on placement from Heriot-Watt University.

Our in-house BSL Video Production team produces content in British Sign Language (BSL) in a variety of formats, such as promotional materials, websites and social media. The team has delivered 795 clips for 61 clients across the public, private and voluntary sectors. In support of the BSL (Scotland) Act 2015, we have produced BSL translations of updated local BSL plans for public sector bodies across Scotland for the 2024-2030 cycle. We also continue to develop BSL versions of guided tours by partnering with Smartify, a global arts and culture platform whose portfolio includes National Gallery and Tate Modern. Demand continues to grow, and we remain committed to delivering high-quality, accessible BSL content across the UK.





“Access is everything. Without the support from Deaf Action, I’d be lost. Instead of battling for support, I was finally able to get what I needed quickly, clearly, and in a way that was accessible for me.”

To ensure deaf and hard of hearing people get the most out of life, we provide deaf friendly specialist equipment for homes and workplaces. This specially designed equipment can mean increased independence and improved communication experiences. Our flagship service in Edinburgh ended in March 2025 due to cuts in statutory funding. We are looking to increase our resilience by pivoting to a commercial model in the coming years. Despite the cut in funding, our team in Edinburgh carried out 220 home assessments and supplied 231 pieces of equipment. Our Aberdeenshire team continue to deliver their high-quality work visiting 208 homes and providing 103 pieces of equipment. Their drop-in sessions were attended by 1,005 people and provided cleaning, retubing and general repair for hearing aids.





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 548 people to feel more included.

A cornerstone of our inclusion provision is accredited BSL tuition, a service we have been providing for many years. Our courses are all taught by qualified and experienced deaf tutors who use BSL as their first language. Our cohort of tutors managed to support 317 students on their journey in learning BSL with a 98% pass rate for those who undertook the SQA assessments. We continue to see the impact of the BSL (Scotland) Act 2015, as well as the BSL Act 2022 leading to increased attention to sign language in the media. We also delivered bespoke BSL courses for organisations such as the Scottish Parliament, the Supreme Courts (Edinburgh), Dundee University and various local authorities such as Midlothian Council and Aberdeen City Council.

In tandem with our BSL academy, we also provide deaf awareness training and lipreading courses of which has continued to grow in popularity. Our lipreading classes go beyond offering essential communication skills, by providing peer support to reduce isolation and social anxiety. For deaf and hard of hearing people, lipreading is an important and vital communication tool. The courses are run by professionally trained and experienced tutors who make the content as accessible as possible and has successfully delivered to 39 people this year.

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 and customers. The courses we deliver help promote inclusion, raising awareness of the issues faced by deaf people to help reduce stigma and isolation. We have delivered our successful training to 192 people with 100% of participants believing that they are confident to utilise their newfound knowledge as well as recommending the training to others.

“When a space is designed with deaf people in mind, you feel it immediately. Deaf Action creates those spaces, where everyone can participate and belong.”



Wellbeing

We have a range of services that promote good health, empowering people to live independently, and providing care for them when they need it. We are advocates for health and wellbeing equality, supporting deaf people to access appropriate and responsive services to live their lives to their full potential and free from discrimination. We have supported 167 people to have improved wellbeing in 2024/25.

Our deaf-led wellbeing service continues to provide vital support. In 2024/25, we provided 468 hours of BSL counselling to 39 people across Edinburgh and Glasgow. All beneficiaries showed improved CORE10 scores, reflecting enhanced wellbeing and resilience. We continue to retain the status of being the sole provider of this service across Scotland, and as a result, we receive referrals from across the country. We also continue to host 'Space for All', a weekly community group for deaf people, which is regularly attended by an average of 10 participants, with regular scheduled activities such as beach trips, bowling and museum visits. An invaluable space for deaf and hard of hearing people to mingle and connect over shared experiences.

Our care and support services continue to contribute to deaf people's wellbeing. The Social Care team within Deaf Action is made up of three staff members: two Community Care Assistants and a Care Service Manager. The team have a wealth of knowledge and experience, with a commitment to ensuring that everyone accessing the service receives a person-centred approach best suited to their own unique needs. The team supports a vast array of issues including welfare matters, access to benefits, housing issues, accessing health services, and implementing Packages of Care for deaf people across Scotland.





“Support in my own language, with cultural understanding makes all the difference.”

Our person-centred outreach services support deaf and hard of hearing people within their living environment, helping to prolong their independence and remain in their own homes with some support. In 2024/25, the outreach team continued to provide high quality care in homes across Glasgow, Edinburgh, the Lothians and South of England, while also supporting individuals to participate in community activities that encourage self-esteem, wellbeing and independence.

We also provide a care-at-home service at Slateford Green supporting up to 13 clients to live independently in their own flats within the Wheatley Housing Association development in Edinburgh. The service is delivered by a mixture of deaf and hearing staff ensuring the person-centred 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. The team organises activities to improve client's social lives. This year activities included a weekly supper club, annual Christmas meal along with a trip to the pantomime, and a “Big Dig” event taking place every 3 months where deaf young people from the Youth Service get together to dig the allotment followed by a BBQ.

For older BSL users, Easthill Home for Deaf People on the Isle of Wight offers residential care for 13 residents, including those with additional health needs. Our team of skilled staff provide personalised support, promoting independence and social engagement. Easthill continues to offer placements for residents from across the UK, ensuring a supportive, BSL-appropriate environment. We are proud to have a ‘Good’ Care Quality Commission rating as well as a positive Quality Assurance visit from Isle of Wight Council and a 5-star Environment Health Report, reaffirming our commitment to high-quality care.



Achievement

We have a range of services to empower people to achieve through meaningful learning and the development of essential skills, supporting people at each stage in their lives. We are proud to have supported 564 people to achieve in 2024/25, an increase of 8% on 2023/24.

Our Youth Service continues to support and empower deaf young people by providing a safe space for them to share experiences and engage in fun, inclusive activities. Over the past year, we have delivered 68 different activities to 545 young people. Thanks to continued support from funders and partners, we have been able to enhance our service provision and respond directly to the needs and voices of the young people we support. This is reflected in the expansion of our Parents & Toddlers group for families with deaf children aged 0-5, a safe and welcoming space for families to connect, learn BSL and receive tailored support and advice from a Teacher of the Deaf.

A key theme underpinning Youth Service's work this year was the evolution of the Youth Club from a social space into a learning space. The activities incorporated real life skill development such as budgeting, planning, teamwork and cooking, and the young people were empowered to take ownership of their activities developing resilience and leadership. This was embedded into the structure of the annual residential youth camp with over 40 deaf young people and their siblings attending a week of structured daytime activities, and evening programmes with a challenging overnight expedition, all fostering a sense of independence and peer connection in a supportive and engaging environment.

Originally launched in response to the Covid-19 pandemic, our Digital Inclusion service was designed to address the digital issues faced by deaf people. In recent years, the service evolved to focus on digital skills for the workplace and was integrated with our Employability Service to offer a more comprehensive support pathway.





“I discovered skills I didn’t know I had. At Youth Camp, I learned I could lead, make decisions, and push myself further than I ever expected.”

Although our Employability Service formally ended in early 2024 due to the conclusion of funding, we successfully continued delivering support through our weekly digital drop-in sessions and one-to-one client meetings. We are working on a fresh project plan for Employability in hopes of securing funding in the coming year. These sessions provided tailored guidance on everyday digital tools, including how to use iPads, WhatsApp, and FaceTime, helping individuals stay connected and confident in the digital world.

Our drop-in sessions, held every Thursday, have become a valuable community space for deaf individuals to ask questions, build skills, and access ongoing support. While the focus has shifted from formal employment programmes, we remain committed to promoting digital confidence and independence. Thanks to funding from The National Lottery Improving Lives Fund, we are pleased to continue running this vital service into the coming year.





Identity

Belonging to the deaf community is about much more than being disabled. We share a common culture, heritage and language which is being celebrated at Deaf Action. Through our social aims, we are committed to increasing our efforts to celebrate deaf culture, heritage and language. We are proud to have supported over 2,000 people to celebrate their deaf identity in 2024/25.

Preserving and promoting deaf history and culture is a key focus of our work. Throughout 2024/25, we delivered a range of activities that brought people together in safe, accessible spaces to celebrate deaf culture and foster connections. We are committed to placing our historic building at Albany Street back into the deaf community's hands and empowering members of the community to set up and deliver their own community clubs, a hyper-local initiative that has resulted in the formation of the BSL Book Club, BSL Film Club, BSL Craft Club, BSL Ten-Pin Bowling and a BSL Running group. This gives the power of choice to the deaf community who can attend a range of accessible, deaf-led activities in Edinburgh.

We continue to utilise the modern, multi-functional space that is the Blackwood Bar, located within our headquarters at Albany Street. Throughout the year we host regular events such as quizzes, Space for All, the BSL community groups, and we continue to work with organisations such as Edinburgh Deaf Football Club and Heriot-Watt University. The Blackwood Bar remains at the heart of Edinburgh Deaf Festival as the main venue for programmed events.





“Having deaf-led spaces means everything. It gives us ownership of our culture and somewhere we can just be ourselves.”

One standout was our BSL Burns Weekend in January 2025, a vibrant mini festival giving deaf people ownership over their heritage, whilst promoting feelings of community and connection. Now a cornerstone of our annual calendar, the 2025 BSL Burns Supper welcomed 140 attendees. To complement the supper, we hosted a series of events across the weekend that spotlighted deaf culture and heritage. Highlights included a BSL bagpiping workshop in partnership with the National Piping Centre, BSL heritage tours, BSL book club, Ceilidh dance workshop, and a quiz night in the Blackwood Bar.





Edinburgh Deaf Festival

A celebration of deaf culture, language and heritage

The Edinburgh Deaf Festival emerged from Deaf Action's mission to promote a positive deaf identity and to celebrate the rich culture, language, and heritage of the deaf community. At the heart of the festival is the creation of inclusive and nurturing spaces where deaf culture can thrive. As awareness of the importance of preserving and celebrating this culture grows, so does the urgency of our mission, making the festival an essential platform for both the deaf community and society at large.

As the festival approaches its fourth annual edition since its inaugural event in 2022, it continues to attract approximately 2,000 visitors each year. Reflecting the all-inclusive approach at the core of our strategy, attendees are almost evenly split between hearing (51%) and deaf, hard of hearing, and deafblind visitors (49%), with an impressive 90% of visitors recording the highest level of enjoyment.

This diverse audience spans beyond Scotland, with 44% of attendees from Scotland, 22% from England, and smaller percentages from Northern Ireland (1%), Wales (2%), and international visitors (8%). The festival's ability to draw people from across the UK and internationally demonstrates its growing influence, both as a cultural event and a driver of tourism to Edinburgh.

The festival not only attracts a diverse audience but also builds a loyal community. In 2024, 56% of attendees were experiencing the festival for the first time, while 44% were returning visitors. This balance reflects the festival's ability to draw new participants whilst maintaining a strong connection with past attendees, underscoring its relevance and importance within both the deaf and hearing communities.





Edinburgh Deaf Festival

The Edinburgh Deaf Festival's ability to curate and deliver a festival that is suited for all audiences regardless of background or ability makes it a valued and unique platform for new and established deaf talent to hone their craft. We take value in the delivery of such shows to lay a marker down for the standard of inclusive and accessibility driven performances that should be ubiquitous across the wider arts and culture sector. As the only festival in Scotland that is for deaf people and delivered by deaf people, we hold a unique position in being leaders in providing inclusivity and accessibility in arts and culture.

This is seen and imitated by the arts and culture sector in Scotland during our year round works. The festival also has international connections with deaf festivals across the world. We take on board lessons and points of learning from their high-quality performances and bring them back into the Edinburgh landscape.

In conclusion, the Edinburgh Deaf Festival stands as a vital component of Scotland's inclusive tourism landscape, showcasing the potential for cultural events to cater for diverse audiences while fostering economic growth. By continuing to prioritise accessibility and inclusivity, the festival not only enhances the visitor experience but also strengthens its role as a leader in deaf representation within the arts and culture sector. As it evolves and expands, the festival is poised to make an even greater impact, enriching the cultural fabric of Edinburgh.





Looking To The Future

Our focus remains on building a sustainable, resilient future for Deaf Action

As we look ahead, our focus remains on building a sustainable, resilient future for Deaf Action. Considering ongoing financial challenges across the third sector, we are increasing our focus on strengthening our commercial services. By growing areas such as interpreting, training, and BSL video production, we aim to create more reliable income streams that can be reinvested directly into our mission, reducing our reliance on short-term project funding, and protecting our core services.

2025 will also see us return to the office full-time for the first time since the pandemic. This marks a significant cultural shift for our organisation and presents an opportunity to reconnect as a team, enhance collaboration across departments, and strengthen the sense of community that underpins everything we do.

We are investing in the people who power our work. In 2025, we will introduce a new middle management structure to provide clearer pathways for staff development, support leadership growth, and strengthen service delivery. We are committed to upskilling our existing team, creating progression opportunities, and building a strong internal infrastructure that reflects the ambition and scale of our work.

In light of the ever-changing landscape, we are committed to remaining resilient as an organisation. Not only are we investing in our people, but we are also investing in the systems that form the backbone of our work. This includes a revamped finance system to improve transparency and efficiency, and a renewed focus on internal processes that support long-term sustainability.

We are also taking steps to ensure our staff are getting the best from their pension. With a changing external environment and increased financial pressures on households, we are reorienting our approach to staff pensions, reviewing our options and seeking improvements that support staff wellbeing both now and in the future. We will continue to centre deaf voices in every aspect of our work, from launching SignPort, our innovative interpreter booking app, to delivering the fourth edition of Edinburgh Deaf Festival, and supporting the Scottish Government with the first progress review of the BSL National Plan 2023–2029. Every step we take is guided by our long-standing commitment to creating inclusive communities, where deaf people have equality of access, choice, and opportunity.



Our Supporters

A heartfelt thank you to our funders, partners, and supporters. Without your contributions, it would not have been possible to work towards our mission for the deaf community in the UK. Your support is critical to ensuring that our vital, high-quality services are delivered to the deaf community.

Thank you for your support!

Alliance Scotland	IBB Trust
ASLI	Isle of Wight Council
Baillie Gifford	J and JR Wilson Trust
Baker's Incorporation of Perth	Lord Armistead's Dundee Trust
Binks Trust Blueberry Wellbeing	Mary Andrew Charitable Trust
Cattanach	Museums Galleries Scotland
City of Edinburgh Council	Mushroom Trust National Records of Scotland
Creative Scotland	Northwood Charitable Trust
Crerar Trust Culture & Business Fund Scotland	Peter Sowerby Foundation
Digital Participation Charter Fund	Pleasance Trust
DM Dawson Trust	Scottish Government
Edinburgh World Heritage	Shared Care Scotland
Forteviot Trust	SignLive
Glasgow Communities Fund	Southampton Charitable Trust
Glasgow Wellbeing for Longer Fund	St Katharine's Trust
Heriot Watt University	The Gannochy Trust
Heritage Lottery	The Meikle Foundation
Hollyhock Charitable Foundation	The National Lottery Community Fund
House of Hearing	

Plus our supporters who ran for us in the Edinburgh Marathon Festival, the London Marathon, Inflatable 5K, and took part in other events across the country.



Duty of Candour

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.

Type of unexpected or unintended incident 2024/25	Total Occurrences
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	1
Someone has permanently less bodily, sensory, motor, physiologic or intellectual functions	0
Someone's treatment has increased because of harm	0



Financial Overview

Financial review

The accounts this year show a decrease in total funds of £311,178 to £1,756,285, down from £2,067,463 (as restated) at 31 March 2024. From a trading perspective Deaf Action traded at a deficit of £311,178 and had a gain on investment totalling £6,957.

Our income for the year increased to £3,645,596, an increase of £28,941 from £3,616,655 (as restated) in the prior year.

Our staff costs decreased by £11k to £2.37m (£2.38m 2024/25). Deaf Action remains committed to being a Scottish Living Wage accredited employer and as a result many staff received an above inflation increase in April 2024.

Our main source of income continues to be from Local Authorities namely City of Edinburgh, Aberdeenshire, Dundee, East Lothian, Midlothian and West Lothian for Support, Social Care and Equipment services for people who are deaf or hard of hearing. We were pleased to receive support from these Local Authorities during the year and would offer additional thanks to our staff and volunteers who continued to support service users in their homes and online.

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 2025, the Main portfolio was valued at £614,425, representing an increase of 2.2%, in total return terms over the financial year, while the Deaf Action Tayside portfolio was valued at £152,027 and generated a total return of 3.6% over the same timeframe. This compares with a 2.7% increase in the ARC Steady Growth peer group benchmark.

The period began with steadily rising markets, and the continued dominance of the large US technology companies, as enthusiasm around the potential growth in Artificial intelligence drove markets higher. In the Autumn, investors' attention turned to the US presidential election, which ended in a decisive win for Donald Trump. Markets initially rallied strongly in anticipation of a continuation of the relatively market friendly policies enjoyed for the majority of his first term. However, post-inauguration, markets fell back as trade policy dominated the initial months of Trump's second term, with fears of a full-blown trade war in the first quarter of 2025 erasing most of the gains achieved during the previous nine months.

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 2025 decreased to £1,756,285 of which £175,843 is made up of restricted funds and £1,580,442 unrestricted funds. Of these unrestricted funds £888,400 is represented by fixed assets currently used by the charity, £13,418 for an IT enhancement reserve and £33,485 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 £645,139 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 9 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 £1,181,310.

Breakdown of funds held on 31 March 2025:

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.

Gender Pay

Deaf Action is committed to Gender Equality.

- Male staff were paid £13.85 per hour on average;
- Female staff were paid £13.39 per hour on average.

This indicates an 3.3% gap in average wages between male staff and female staff. Deaf Action currently employs 68 females and 26 males. The majority of female staff are employed on the Living Wage. The Senior Management Team has two posts including the CEO who is male and the Deputy CEO who is female.

Risk assessment 2024/25

The Board of Trustees regularly examines the major operational and business risks faced by the organisation.

For 2024/25, the following risks have been identified:

- Maintaining positive staff wellbeing;
- Ongoing challenges in the recruitment market, especially for staff in care roles;
- Depletion of financial reserves due to lack of sustainability
- Risk to discontinuation of ongoing services and projects due to difficult funding landscape
- 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:

- Strengthen support for staff mental health and wellbeing by implementing new wellbeing initiatives, offering additional training, and expanding access to counselling services.
- Increase recruitment efforts, particularly for care roles by offering competitive packages.
- Renewed PDR process with increased focus on our social aims and values.
- Implement a reserves replenishment strategy, identifying alternative revenue streams and potential cost-saving measures to protect critical funds for future stability.
- Prioritize multi-year funding applications and build partnerships with funders to safeguard the continuity of essential projects and services, reducing reliance on short-term grants.
- 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 on 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:

Name: Rosie Addis

Date: 25th September 2025



Opinion

We have audited the financial statements of Deaf Action (the 'charitable company') for the year ended 31st March 2025 which comprise the Statement of Financial Activities (including an income and expenditure account), the Balance Sheet, the Statement of Cash Flows 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 31st March 2025, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 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 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.

Emphasis of Matter relating to the Prior Year Adjustment

We draw attention to note 30 of the financial statements which describes an adjustment to the comparative figures relating to deferred income and funds. During the review of the current year's deferred income balances, it was identified that several funds had been fully spent in prior periods and therefore, were incorrectly included within the brought forward balances. These amounts were released from deferred income when the expenditure was incurred, as the conditions of the funding had been met.

Our opinion is not modified in this regard.

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.

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 course of 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 Trustees' Report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Trustees' Report 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 Trustees' Report which includes the directors' report.

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

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



Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 18, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

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 charitable company, the environment in which it operates and the control procedures implemented by management and the trustees.
- 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 charitable company's operations.



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, trustees and legal advisors concerning actual and potential litigation and claims.
- Reading minutes of meetings of those charged with governance.
- 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.
 - Depreciation
 - Prepayments
 - Other debtors and accrued income
 - Accruals
 - Deferred income and other creditors

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: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.



Use of our report

This report is made solely to the 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.

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.

Rory McCall BAcc CA (Senior Statutory Auditor)

25th September 2025
168 Bath Street, Glasgow G2 4TP

For and on behalf of Wbg (Audit) Limited, Statutory Auditor
Wbg (Audit) Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006



Statement Of Financial Activities For The Year Ending 31 March 2025

(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2025 (£)	Restricted Funds 2025 (£)	Total Funds 2025 (£)	Unrestricted Funds 2024 (£)	Restricted Funds 2024 (£)	Total Funds 2024 (£)
Income and endowments from:							
Donations and legacies	4	160,878	-	160,878	93,213	-	93,213
Charitable activities	5	2,137,549	1,040,077	3,177,626	2,074,493	1,231,076	3,305,569
Other trading activities	6	140,489	-	140,489	133,457	-	133,457
Investments	7	24,063	-	24,063	25,948	-	25,948
Other Income	8	142,540	-	142,540	-	58,468	58,468
Total Income		2,605,519	1,040,077	3,645,596	2,327,111	1,289,544	3,616,655
Expenditure on:							
Raising funds							
Other trading activities	9	507,487	-	507,487	406,509	-	406,509
Investment management costs	10	7,770	-	7,770	5,749	-	5,749
Charitable activities	12	2,389,663	1,011,873	3,401,536	2,364,538	1,212,105	3,576,643
Total Expenditure		2,904,920	1,011,873	3,916,793	2,776,796	1,212,105	3,988,901
Net movement in funds before gains and losses on investments		(299,401)	28,204	(271,197)	(449,685)	77,439	(372,246)
Net gains/(losses) on investments		6,957	-	6,957	121,357	10,137	131,494
Net (expenditure)/ income before transfers		(292,444)	28,204	(264,240)	(328,328)	87,576	(240,752)
Transfers between funds		26,602	(26,602)	-	114,480	(114,480)	-
Net (expenditure)/income for the year		(265,842)	1,602	(264,240)	(213,848)	(26,904)	(240,752)
Actuarial (loss)/gains on defined benefit pension schemes		(46,938)	-	(46,938)	(15)	-	(15)
Net movement in funds		(312,780)	1,602	(311,178)	(213,863)	(26,904)	(240,767)
Funds reconciliation							
Total Funds brought forward		1,893,222	174,241	2,067,463	2,153,950	244,565	2,398,515
Prior Year Adjustment	30	-	-	-	(46,865)	(43,420)	(90,285)
Total Funds brought forward		1,893,222	174,241	2,067,463	2,107,085	201,145	2,308,230
Total Funds carried forward	24	1,580,442	175,843	1,756,285	1,893,222	174,241	2,067,463

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 2025

	Note	2025(£)	As restated 2024 (£)
Fixed assets:			
Tangible assets	16	946,098	1,011,045
Investments	17	550,827	1,043,611
Total fixed assets		1,496,925	2,054,656
Current assets:			
Stocks	18	7,589	5,876
Investments	19	200,000	200,000
Debtors	20	429,819	571,640
Cash at bank and in hand	27	159,139	153,751
Total current assets		796,547	931,267
Liabilities:			
Creditors falling due within one year	21	(503,591)	(918,460)
Net current assets		292,956	12,807
Total assets less current liabilities:		1,789,881	2,067,463
Creditors: Amounts falling due after more than one year	23	(33,596)	-
Net assets		1,756,285	2,067,463
The funds of the charity:			
Restricted income funds	24	175,843	174,241
Unrestricted funds	24	1,580,442	1,893,222
Total charity funds		1,756,285	2,067,463

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:

Name: Rosie Addis

Name: Andrew Philip

Date: 25th September 2025

Registered Company No: SC396876



Statement Of Cash Flows

For The Year Ending 31 March 2025

	Note	2025 (£)	As Restated 2024 (£)
Cash flows from operating activities:			
Net cash (used in) operating activities	26	(508,000)	(96,460)
Cash flows from investing activities:			
Dividends, interest and rents from investments		24,063	25,948
Interest paid		-	(4,530)
Purchase of investments		(268,752)	(335,758)
Proceeds from sale of investments		768,493	362,192
Purchase of property, plant and equipment		(10,416)	(60,811)
Net cash (used in)/provided by investing activities		513,388	(12,959)
Change in cash and cash equivalents in the year		5,388	(109,419)
Cash and cash equivalents brought forward	27	153,751	263,170
Cash and cash equivalents carried forward	27	159,139	153,751



Notes To The Accounts For The Year Ended 31 March 2025

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.



(c) Income recognition cont.

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 employers. 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 (2024: £nil). Expenses paid to the trustees in the year totalled £684 (2024: £nil).

During the year, expenses of £216 were waived by the Trustees (2024: £91).

A former trustee of Deaf Action was also a mental health counsellor. Deaf Action incurred £nil of expenditure in relation to services provided (2024: £2,765). At the year end Deaf Action owed £nil (2024: £nil).

During the year, the charity established a wholly owned subsidiary, Signport Limited, which remained dormant throughout the period. Costs associated with the incorporation and set up were borne by Deaf Action, with no intention to recharge to the subsidiary. As such, no intercompany balances on transactions have been recognised in either entity's financial statements.

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

4. Income from donations and legacies

	2025(£)	2024 (£)
Donations	58,203	93,213
Legacies	102,675	-
	160,878	93,213

5. Income from charitable activities

	2025(£)	2024 (£)
Provision of statutory services	1,416,347	1,531,199
Supported Housing	1,118,231	1,073,215
Social Club	38,120	39,400
Other charitable projects	604,928	661,755
	3,177,626	3,305,569

6. Income from other trading activities

	2025(£)	2024 (£)
Commercial trading activities	139,087	132,064
Room Hire	1,402	1,393
	140,489	133,457



7. Investment income

	2025(£)	2024 (£)
Dividends	24,048	25,929
Interest	15	19
	24,063	25,948

8. Other income

	2025(£)	2024 (£)
Other income	142,540	58,468
	142,540	58,468

9. Raising funds – expenditure on other trading activities

	Direct Costs (£)	Management & Administration Costs (£)	Total 2025(£)
Fundraising and publicity	381,244	126,243	507,487
	381,244	126,243	507,487

	Direct Costs (£)	Management & Administration Costs (£)	Total 2024£)
Fundraising and publicity	302,214	104,295	406,509
	302,214	104,295	406,509

10. Raising funds - Investment management costs

	Direct Costs (£)	Management & Administration Costs (£)	Total 2025(£)
Investment management fees	7,770	-	7,770
	7,770	-	7,770

	Direct Costs (£)	Management & Administration Costs (£)	Total 2024£)
Investment management fees	5,749	-	5,749
	5,749	-	5,749



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 2025 (£)	Governance related (£)	Other Management & Administration costs (£)	Basis of apportionment
Staff costs	413,204	-	413,204	Staff Time
HQ costs	378,787	-	378,787	Staff Time
	791,991	-	791,991	

Cost Type	Total Allocated 2025 (£)	Governance related (£)	Other Management & Administration costs (£)	Basis of apportionment
Staff costs	422,455	-	422,455	Staff Time
HQ costs	262,948	-	262,948	Staff Time
Depreciation	74,072	-	74,072	Staff Time
Premises expenses	57,612	-	57,612	Staff Time
General office expenses	54,332	-	54,332	Staff Time
Pension	23,185	-	23,185	Staff Time
Total allocated	894,604	-	894,604	

Governance costs:	2025 (£)	2024 (£)
Audit Fee	14,325	13,193
Legal and professional Fees	8,354	3,335
	22,679	16,528

	Direct Costs (£)	Management & Administration Costs (£)	2025 Total (£)
Raising funds	125,109	1,134	126,243
Provision of Statutory services	187,399	2,268	189,667
Supporting Housing costs	383,272	2,268	385,540
Social Club	10,510	2,268	12,778
Other charitable activities	85,701	14,741	100,442
Total allocated	791,991	22,679	814,670

	Direct Costs (£)	Management & Administration Costs (£)	2024 Total (£)
Raising funds	103,469	826	104,295
Provision of Statutory services	195,981	1,653	197,634
Supporting Housing costs	420,087	1,653	421,740
Social Club	10,288	1,653	11,941
Other charitable activities	164,779	10,743	175,522
Total allocated	894,604	16,528	911,132



12. Analysis of expenditure on charitable activities

	Provision of Statutory Services (£)	Supporting Housing costs (£)	Social Club (£)	Other charitable activities (£)	2025 Total (£)
Staff costs	459,801	945,087	25,916	211,325	1,642,129
Direct costs	487,591	278,369	35,856	269,164	1,070,980
Governance costs (Note 11)	2,268	2,268	2,268	14,741	21,545
Management & Administration costs (Note 11)	187,399	383,272	10,510	85,701	666,882
	1,137,059	1,608,996	74,550	580,931	3,401,536

	Provision of Statutory Services (£)	Supporting Housing costs (£)	Social Club (£)	Other charitable activities (£)	As Restated 2024 Total (£)
Staff costs	435,977	911,668	23,074	369,534	1,740,253
Direct costs	556,135	208,935	46,528	217,955	1,029,553
Governance costs (Note 11)	1,653	1,653	1,653	10,743	15,702
Management & Administration costs (Note 11)	195,981	420,087	10,288	164,779	791,135
	1,189,746	1,542,343	81,543	763,011	3,576,643

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

	2025 (£)	2024 (£)
Salaries and wages	2,091,479	2,098,286
Social security costs	178,623	177,840
Pension costs	96,399	101,041
Total staff costs	2,366,501	2,377,167

Key management personnel remuneration	252,155	268,081
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Included within salaries and wages are redundancy payments totalling £37,314 (2024: £nil).

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

	2025 No.	2024 No.
£70,000 - £79,999	2	2
The average number of persons, by headcount, employed by the charity during the year was:	94	99



14. Net income/(expenditure) for the year

This is stated after charging:	2025 (£)	2024 (£)
Salaries and wages	75,363	74,072
Auditor's remuneration:		
Audit fees	14,325	13,193

15. Government Grants

	2025 (£)	2024 (£)
East Lothian – Social Work, CSA and SES	32,998	37,024
Midlothian – Social Work, CSA and SES	33,068	37,094
Edinburgh – Social Work, CSA and SES	196,965	230,173
West Lothian – Social Work and SES	19,823	19,823
Aberdeenshire Council – Equipment and Advice	82,552	80,152
Department of Work & Pensions – Access to Work	73,800	81,534
The National Lottery Heritage Fund	43,514	-
National Lottery Community Fund	-	10,000
Civ Tech exploration grant	107,122	222,288
Creative Scotland - EDF	89,915	-
City of Edinburgh Council Festivals Fund	-	20,000
Glasgow City Council – Glasgow Communities Fund	25,688	-
Glasgow City Council – Wellbeing for Longer in Glasgow	39,909	-
	745,354	738,088

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 2024	97,741	1,214,866	393,336	52,551	1,758,494
Additions	-	-	10,416	-	10,416
Disposals	-	-	(2,345)	-	(2,345)
At 31 March 2025	97,741	1,214,866	401,407	52,551	1,766,565

Depreciation

At 1 April 2024	-	389,725	308,443	49,281	747,449
Charge for the year	-	30,371	42,374	2,618	75,363
Eliminated on disposal	-	-	(2,345)	-	(2,345)
At 31 March 2025	-	420,096	348,472	51,899	820,467

Net book value

At 31 March 2025	97,741	794,770	52,935	652	946,098
At 1 April 2024	97,741	825,141	84,893	3,270	1,011,045



17. Fixed Asset Investments

	2025 (£)	2024 (£)
Market value brought forward	1,243,611	1,138,551
Additions to investments at cost	268,652	335,758
Disposals at carrying value	(742,385)	(352,055)
Net (loss) on revaluation	(19,151)	121,357
Market value of listed investments	750,727	1,243,611
Investment in Signport Ltd	100	-
Market value carried forward	750,827	1,243,611
Disclosed as:		
Fixed asset investments	550,827	1,043,611
Current asset investments	200,000	200,000
	750,827	1,243,611

The company owns the entire ordinary share capital, 100 shares of £1 each, of Signport Ltd, a company incorporated in the UK on 18th December 2024. The company's first year end runs to 31st December 2025 and was dormant in the period to 31st March 2025.

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.

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

	2025 (£)	2024 (£)
Stock	7,589	5,876
	7,589	5,876



19. Investments

	2025(£)	2024 (£)
Current asset investments	200,000	200,000

20. Debtors

	2025(£)	2024 (£)
Trade debtors	370,765	460,918
Other debtors	59,054	110,722
	429,819	571,640

21. Creditors: amounts falling due within one year

	2025(£)	2024 (£)
Trade creditors	106,661	153,114
Accruals and deferred income (note 22)	313,441	611,901
Taxation and social security	31,510	38,529
Past service deficit – pension scheme	13,481	20,323
Other creditors	38,498	94,593
	503,591	918,460

22. Deferred Income

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

	Restated (£)
Balance as at 1 April 2024	591,284
Amount released to income earned from charitable activities	(591,284)
Amount deferred in year	261,249
Balance as at 31 March 2025	261,249

Deferred income comprises grants received in advance.



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

	2025 (£)	2024 (£)
Past service deficit – pension scheme	33,596	-
Total	33,596	-

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.

The pension fund debt comprises:

	2025 (£)	2024 (£)
Pension liability – present value of all future contributions payable	47,077	20,323
	47,077	20,323

Reconciliation of opening and closing provisions:

Provision at 1 April 2024	20,323	43,508
Interest expense	536	1,664
Deficit contributions paid	(20,720)	(24,864)
Remeasurements – impact of change in assumptions	298	15
Remeasurements – amend contribution schedule	46,640	-
Provision as at 31 March 2025	47,077	20,323

Income and expenditure impact:

Interest expense	536	1,664
Remeasurements – impact of change in assumptions	298	15
	834	1,679

Due within one year	13,481	20,323
Due in more than one year	33,596	-
	47,077	20,323



24. Analysis of charitable funds

Analysis of Fund movements 2025	Balance b/ fwd (£)	Income (£)	Expenditure (£)	Gains/ (Losses) (£)	Transfers (£)	Fund c/fwd (£)
Unrestricted funds						
Designated Fixed Asset fund	953,347	-	75,363	-	10,416	888,400
IT Enhancement Reserve	13,418	-	-	-	-	13,418
Rose Lillian Wright Legacy	33,485	-	-	-	-	33,485
Total designated funds	1,000,250	-	75,363	-	10,416	935,303
General funds	892,972	2,605,519	2,829,557	(39,981)	16,186	645,139
Total unrestricted funds	1,893,222	2,605,519	2,904,920	(39,981)	26,602	1,580,442
Restricted funds						
Tayside Deaf Association	92,460	-	(1,602)	-	-	94,062
Youth Projects	-	142,091	146,659	-	4,568	-
Wellbeing Projects	-	46,198	45,882	-	(316)	-
Lipreading	-	16,629	16,864	-	235	-
Deaf Festival	-	131,265	109,986	-	(21,279)	-
Click Connect	-	46,122	36,312	-	(9,810)	-
VSDf	-	4,650	4,650	-	-	-
Open University Project	-	15,091	15,091	-	-	-
Civtech	-	128,323	128,323	-	-	-
Cycling Scotland	24,083	-	-	-	-	24,083
100 Norfolk Street	57,698	-	-	-	-	57,698
Supported Services	-	499,708	499,708	-	-	-
Baillie Gifford	-	10,000	10,000	-	-	-
Total restricted funds	174,241	1,040,077	1,011,873	-	(26,602)	175,843
Total funds	2,067,463	3,645,596	3,916,793	(39,981)	-	1,756,285



Analysis of Fund movements 2024	As Restated Balance b/ fwd (£)	Income (£)	As Restated Expenditure (£)	Gains/ (Losses) (£)	Transfers (£)	As Restated Fund c/fwd (£)
Unrestricted funds						
Designated Fixed Asset fund	966,608	-	74,072	-	60,811	953,347
IT Enhancement Reserve	13,418	-	-	-	-	13,418
Rose Lillian Wright Legacy	33,485	-	-	-	-	33,485
Total designated funds	1,013,511	-	74,072	-	60,811	1,000,250
General funds	1,093,574	2,327,111	2,702,724	121,342	53,669	892,972
Total unrestricted funds	2,107,085	2,327,111	2,776,796	121,342	114,480	1,893,222
Restricted funds						
Tayside Deaf Association	83,303	-	980	10,137	-	92,460
Safe & Sound	-	7,699	7,699	-	-	-
YP- Youth Services	36,061	108,478	126,370	-	(18,169)	-
Wellbeing Projects	-	82,104	51,413	-	(30,691)	-
Lipreading	-	6,456	6,456	-	-	-
Deaf Festival	-	135,922	97,893	-	(38,029)	-
Employability	-	33,342	32,007	-	(1,335)	-
Heritage Project	-	35,831	25,512	-	(10,319)	-
Digital Inclusion/Click Connect	-	60,344	24,606	-	(35,738)	-
Open University Project	-	22,855	26,773	-	3,918	-
Civtech	-	145,047	145,047	-	-	-
Cycling Scotland	24,083	-	-	-	-	24,083
Botanic Garden	-	1,999	1,999	-	-	-
Bentham Fund	57,698	-	-	-	-	57,698
See Hear Project	-	1,000	1,000	-	-	-
Access to Work	-	77,146	77,146	-	-	-
Family BSL	-	2,000	2,000	-	-	-
Supported Services	-	569,321	585,204	-	15,883	-
Total restricted funds	201,145	1,289,544	1,212,105	10,137	(114,480)	174,241
Total funds	2,308,230	3,616,655	3,988,901	131,479	-	2,067,463

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.



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.

Safe & Sound funds represent local authority grants which are provided to fund the provision of support services in their given area.

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

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.

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

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

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.

Heritage Project – funding for celebrating Deaf Heritage

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

See Hear Project – funding used to match deaf and hard of hearing people with volunteer befrienders, combatting isolation.

Family BSL – funding to help family members manage positive relationships with their deaf children so they can support them

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

Botanic Garden - Funding to develop BSL tours.

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

Bentham Fund - Monies available for assisting deaf people on the Isle of Wight. The fund at 31 March 2025 included tangible fixed assets of £57,698.

VSDF – Funding towards SVQ training for the Outreach Support staff.

Baillie Gifford – A three-year sponsorship agreement between Baillie Gifford and Deaf Action from 2023-2025 worth £30,000 (10k per annum) for the provision of BSL interpreters at the Edinburgh Deaf Festival and the roaming BSL interpreting service that Deaf Action provides across the August Festivals in Edinburgh.

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 2025 (£)	Restricted Funds 2025 (£)	Total 2025 (£)
Tangible assets	946,098	-	946,098
Investments	550,827	-	550,827
Current Asset Investments	200,000	-	200,000
Stocks	7,589	-	7,589
Debtors	429,819	-	429,819
Cash at bank and in hand	(16,704)	175,843	159,139
Creditors falling due within one year	(503,591)	-	(503,591)
Creditors falling due within more than one year	(33,596)	-	(33,596)
	1,580,442	175,843	1,756,285

	As Restated Unrestricted Funds 2024 (£)	Restricted Funds 2024 (£)	As Restated Total 2024 (£)
Tangible assets	1,011,045	-	1,011,045
Investments	1,043,611	-	1,043,611
Current Asset Investments	200,000	-	200,000
Stocks	5,876	-	5,876
Debtors	571,640	-	571,640
Cash at bank and in hand	(20,490)	174,241	153,751
Creditors falling due within one year	(918,460)	-	(918,460)
	1,893,222	174,241	2,067,463



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

	As Restated Unrestricted Funds 2024 (£)	Restricted Funds 2024 (£)
Net (expenditure) for the year (as per the Statement of Financial Activities)	(271,197)	(372,246)
Adjustments for:		
Depreciation charges	75,363	74,072
Dividends, interest and rents from investments	(24,063)	(25,948)
Interest payable	-	4,530
FRS 102 pension adjustment	(46,938)	(15)
(Increase)/Decrease in stocks	(1,713)	3,574
Decrease/(Increase) in debtors	141,821	(21,748)
(Decrease)/Increase in creditors	(381,273)	331,606
Movement in funds	-	(90,285)
Net cash (used in) operating activities	(508,000)	(96,460)

27. Analysis of cash and cash equivalents

	2025(£)	2024 (£)
Cash in hand	159,139	153,751
Total cash and cash equivalents	159,139	153,751

28. Operating lease commitments

At the balance sheet date the charity had outstanding commitment for future minimum lease payments under non-cancellable operating leases, which fall due as follows;

	2025(£)	2024 (£)
Under 1 year	4,042	3,749
Between 2 and 5 years	-	4,042
	4,042	7,790



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 live 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.
Impairment of fixed assets	The trustees determine whether there are indicators of impairment of the charity’s assets. Factors taken into consideration in reaching such a decision include the economic viability and expected future financial performance of the asset.



30. Prior Year Adjustment

As part of the year end review of restricted and designated fund balances, it was identified that several funds reported as being held at 1st April 2023 had been fully spent in prior years and therefore were incorrectly included within the brought forward balances at that date. These related to £43,420 of restricted funds and £46,865 of designated funds. This also included £1,939 of expenditure which should have been reported in the year to 31st March 2024. These expenses were instead set against deferred income when the expenditure was incurred as the conditions of the funding had been met.

Accordingly, a prior year adjustment has been made to reduce the total from the deferred income balance and remove these amounts which had been fully spent from designated and restricted funds at 1st April 2023.

	Unrestricted funds - general (£)	Designated funds (£)	Restricted funds (£)	Total (£)
Opening funds at 1 April 2023 as previously reported	1,093,574	1,060,376	244,565	2,398,515
Expenditure reclassified as restricted	-	-	(43,420)	(43,420)
Reclassified transfer between funds	-	(46,865)	-	(46,865)
Closing funds at 1 April 2023 as restated	1,093,574	1,013,511	201,145	2,308,230

	Unrestricted funds (£)	Restricted funds (£)	Total (£)
(Deficit) as previously reported	(213,863)	(24,965)	(238,828)
2024 expenditure reclassified as restricted	-	(1,939)	(1,939)
(Deficit) as restated	(213,863)	(26,904)	(240,767)

Action beyond words

deafaction.org



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