



Report and financial statements

For the year ended
31 March 2022



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



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Reference and administrative information

Trustees	Rosie Addis Keith Hyland (Resigned 25 November 2021) William Nicol (Resigned 25 November 2021) Tania Allan (Resigned 9 March 2022) Trudi Collier Russell Clark (Appointed 14 April 2021, Resigned 10 October 2022) Alison Dines (Appointed 14 April 2021) Nicola Hancock (Appointed 14 April 2021, Resigned 10 October 2022) Roger Beeson (Appointed 8 September 2021, Resigned 25 November 2021) Andrew Philip (Appointed 9 February 2022) Alyson Miller (Appointed 9 March 2022, Resigned 10 October 2022) Sheenagh Adams (Appointed 9 March 2022)
Company Secretary	Philip Gerrard
Principal Office	49 Albany Street Edinburgh EH1 3QY
Charity Number	SC009898
Company Number	SC396876
Independent Auditors	Wylie & Bisset (Audit) Limited 168 Bath Street Glasgow G2 4TP
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A message from our CEO

Having refreshed our vision and established our Social Aims, this was the year to consolidate our objectives and start to turn them into reality. A huge amount of work has taken place, as always, but highlights have been the new paths we have trodden.

Our growing fundraising team pioneered Deaf Action being part of the Kilt Walk, a new avenue of fundraising for us. This raised £18,000, which of course is valuable income, but also demonstrated the breadth of support Deaf Action has from the wider community.

We are proud to say Deaf Action is Deaf-led, however this does not just refer to senior managers or the Board. Our Youth Service has grown and the young people designed a new brand to refresh their image. Not only are we engaging young people in our services but enabling their autonomy.

Our new campaign for Clear Masks received commendation from the Herald Diversity Award acknowledging the work done by our team.

For the first time we advertised our services to a large mainstream audience through an advert on Sky TV. With an ageing population, the incidence of hearing loss will grow, and Deaf Action must reach out to a new client group.

Through the merger of Deaf Action with [sonus], another long-standing deaf organisation with a good reputation, Deaf Action have taken on new services with the running of the only care home in the UK that meets the cultural and linguistic needs of Deaf BSL users. We will look to use the expertise this brings to develop services further.

Our heritage project stepped into a new phase with the restoration of the exterior of our Albany Street building.

An exciting & new collaboration has been developed with Herriot-watt University with both parties having signed a formal Memorandum of Understanding.

We have recruited new members to our Board through a specialist agency, enhancing the skills and experience of the Trustees.

Of course, none of the achievements; be they new or long-standing, would be possible without the dedication of our Board, Senior Leaders, Staff and Volunteers

**Philip Gerrard,
CEO, Deaf Action**



Trustees' report for the year ended March 2022

The Board of Trustees of Deaf Action present their Annual Report together with the audited financial statements for the year ended 31st March 2022.

Financial Statements

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

Reference and Administrative Details

The legal and administrative information on page one forms part of this report.

The organisation was formally constituted at a public meeting held in Edinburgh on 18 November 1835.

On 1 April 2011, Deaf Action incorporated as a Registered Charity (SC009898) and a Registered Company (SC396876), having previously been a registered friendly society.

Philip Gerrard, Chief Executive Officer of Deaf Action, serves as Company Secretary (since September 2017).

Overview – objectives & activities

Deaf Action has a rich history. We were founded in Edinburgh in 1835, as the first formally constituted deaf charity in the world. Our headquarters on Albany Street have been our home since 1889. We have been leaders of progress and positive change within the deaf community for over 185 years, and we are proud to be a deaf-led organisation. At as 31 March 2022, 38% of our staff are deaf, and many more have grown up with deaf parents or siblings. We understand the challenges deaf people face and believe that experience allows us to position ourselves as experts in unlocking deaf people's potential.

More than 1 in 5 people in the UK are affected by sensory loss. With a rapidly ageing population, this number is set to grow by 2030. People who are deaf and hard of hearing face communication barriers on a daily basis which have serious impacts on their lives. Our vital and effective services reach almost 7,000 people across Scotland and South England every year.

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

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



Our vision

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

Our mission

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

Our values

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

Our social aims

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

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



Achievements and performance

We are proud to have continued to grow and develop our services, especially against a background of challenging socio-economic circumstances, and with the challenges of the pandemic still being felt. With our merger with [sonus] having completed on 1 September 2021, we are pleased to present our performance report, which for the first time incorporates our services in South England.

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 3731 people to have improved access in 2021/22.**

Communication & Interpreting Agency

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

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

We work only with registered professionals, and we expect all our communication professionals to adhere to their registered body's guidelines and codes of conduct. Awarded ISO9001:2015 accreditation in December 2018, the agency has maintained this standard, meaning we can be relied upon to operate to the highest quality standards.

In 2020/21, our agency handled more than 50 bookings per week, amounting to almost half a million minutes of interpreting services. We are pleased to see continued recovery from the impact of the pandemic in 2020/21, bolstered by our newly strengthened team following our merger with [sonus].

	Fulfilled Bookings	Total Hours	Unfulfilled Bookings
2019/20	3,160	8,738.25	232
2020/21	1,530	4,183	105
2021/22 (Sco)	2,057	6,796	432
2021/22 (SE – Sept 2021 – March 2022)	661	1498	9

The most common settings in which we provided interpreting services last year were educational, medical, justice, and in a variety of private settings. For a number of our clients, including NHS England and Police Scotland, we operate 24/7 on call service.

Deaf Action is committed to nurturing new entrants to the interpreting profession, and this year we were pleased to host 15 interpreting students on placement from Heriot Watt University. In the year ahead, we will further demonstrate this commitment by creating six new positions for full-time interpreters and support them on a journey towards excellence in interpreting standards.



Multimedia & Translation (BSL Video Production)

This service consists of translating information from English to British Sign Language in the form of videos. It also includes additional aspects of accessibility such as subtitling. As a result of our training programme, we have several skilled deaf presenters who we employ to translate on camera. This supports our charitable aims in that we are empowering the deaf community and creating employment opportunities.

Since its launch in 2016, this service has grown steadily and we are now count NHS Scotland, Local Authorities, the Scottish Government and Police Scotland among our clients. We also provided translation services to support the 2022 Scottish Census.

	Clients	External Clips	Internal Clips
2019/20	29	171	51
2020/21	25	375	120
2021/22	23	876	67

Multimedia has seen a significant increase in demand, producing clips at more than 3.5 times the average over the previous 3 years. The main factor behind this significant increase is the Scottish Government providing the 2022 Scottish Census with a full British Sign Language translation meaning this would be the first BSL accessible census questionnaire in history. This was a significant job that consisted of over 300 clips. Due to differences in wording between the online guide, paper guide, online questions and paper questions, this essentially became four large jobs under the same client. The BSL translation of the 2022 Scottish Census has been widely received with positive feedback from the Scottish Deaf Community with the translated guides being particularly useful.

Whilst there appears to be a reduction in internal clips, this is largely due to the 2020/21 figures representing the fact that Deaf Action worked around the clock to ensure the deaf communities across Scotland had access to vital information during the Covid-19 pandemic.

Specialist Equipment Service

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

The equipment service works closely with our Social Care team and the following local authorities to supply equipment; Aberdeenshire, East Lothian, City of Edinburgh and Midlothian. In 2020, West Lothian Council developed an in-house service and so we are not currently delivering this service in West Lothian.

Number of home assessments per Local Authority						
	Aberdeenshire	City of Edinburgh	Midlothian	East Lothian	West Lothian	Total
2019/20	196	249	65	53	44	649
2020/21	N/A	127	28	33	N/A	188
2021/22	401	194	33	42	N/A	670



As with Communication and Interpreting, our Specialist Equipment Service was significantly impacted by the pandemic, with home assessments being impossible during lockdown. However, we are pleased to see a very strong recovery, thanks to the efforts of our dedicated team. The team installed 427 pieces of equipment in 2021/22, a 30% increase on the previous year. They were also able to repair an additional 284 pieces of equipment, leading to savings and reduced waste for the local authority.

We also provide equipment information and advice drop-in sessions across eight towns in Aberdeenshire. As a result of the pandemic, we adjusted our approach in Aberdeenshire and provided doorstep hearing aid maintenance to those who could not access audiology services. This is a testament to Deaf Action's ability to adjust and identify gaps in services that deaf people need (especially in rural communities) and to close that gap.

A sample of the positive feedback the Specialist Equipment Service has been receiving:

"My mother is delighted with the replacement TV sound amplifier/headphones, and she is able to enjoy watching TV again. Please pass on my family's thanks and gratitude to everyone involved and to the technician who installed the equipment this morning - he was so friendly and helpful. My mother will make a donation to your excellent organisation."

In the year ahead, we will continue our efforts to build on our recovery from Covid-19, with plans to expand our service into new localities and to offer increased access to a wider range of aids and equipment.

Safe & Sound

In 2020, in partnership with Safe Deposits Scotland Foundation, we developed our Safe & Sound project, supporting landlords to ensure that their private rental properties are safe for deaf tenants, and to raise deaf awareness across the sector. The project was extended into 2021/22 because of disruption caused by the pandemic. Included in our project objectives were to:

- create and maintain a toolkit to support Scottish landlords and tenants (either one of whom could be affected by hearing loss) with expert advice on safety and security measures
- offer a consultancy service providing bespoke advice for private landlords on how to make their properties safe for tenants who are deaf or affected by hearing loss
- run Deaf Awareness workshops for landlords and letting agents
- produce a package of British Sign Language (BSL) videos which translate the Scottish Government and Safe Deposits Scotland guidance documents, making them.

We have a dedicated page for this service on our website with a growing range of tools. Website traffic has remained steady. We developed a deaf awareness information pack for landlords and letting agents across Scotland. We reached out to letting agents with the information which we hope will be used as an ongoing reference. We have also continued to add to our suite of BSL videos, delivering information on a number of topics, including:

- Resolving disputes;
- How to book an interpreter;
- Home safety;
- Your rights as a tenant;
- Housing standards;
- Tenancy deposit scheme;
- Tenancy agreements;
- An overview of private residential tenancies;
- Rent and charges; and
- Ending a tenancy.



Bright Deal

With funding from the Energy Redress Scheme, we delivered our Bright Deal service to empower deaf and hard of hearing people to understand their energy usage, save money, and live more comfortably with less anxiety around energy bills. Our trained energy advisors reached clients from **287** households across Scotland, offering advice so they could engage with the energy market from an informed position of strength and save on bills. During the year we:

- Ran 6 workshops at Deaf Clubs across Scotland (Kilmarnock, Edinburgh, Dundee, Aberdeen, Inverness, Elgin) giving advice to **142** people on how to reduce energy bills, home appliance energy efficiency, types of home energy, and fuel price increases.
- Supported 22 people at our drop-in sessions
- Provided 43 one-to-one online information sessions
- Provided 42 in-person one-to-one information sessions
- Advised 48 people through email or other online activities

The extent of this service reached a remote area of Argyle & Bute, an elderly severely deaf person referred by our Social Care team. Through our teams initial assessment, it was clear that this individual have had a new heating system installed through the 'Warm Home Scheme' and it was not functioning properly.

Separate boiler issues has caused issues with their hot water for 5 months. The fault had persisted due to lockdown and Covid-19 restrictions. Due to their immobility and lack of accessible communication methods with her energy provider, they could not contact the energy provider and consequently, fell into debt. This was a difficult time resulting in stress and anxiety. Our team intervened and arranged for Home Energy Scotland to visit with our team there. Communication barriers persisted but Deaf Action eventually managed to get the relevant information, laid out an action plan, got approval from all involved and supported her moving forward.

The client felt much happier after our intervention and kept saying 'thank you so much' to both our Advisor and the Advisor from Home Energy Scotland. They later sent a text message to our Advisor saying, *"Thank you for today. I'm very happy with everything we talked about. You are doing a great job."*

Although this service closed on 31 May 2022, our staff have retained the knowledge and skills to continue to offer support to our clients who may request help around home energy matters in the future.

Advice Line

With thanks to funding from The National Lottery Community Fund, we continued our partnership with deafPLUS to provide an online advice service to deaf people living in Scotland and Northern Ireland. Our specially trained advisor, who is a deaf BSL and ISL user, supported **33** clients over **115** video call sessions.

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

In the year ahead, we will continue our work with deafPLUS to maintain this service and reach more clients with essential access to advice.

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 661 people to have improved inclusion.**



Family BSL Lessons

Our approach to inclusion starts in the family home, helping family members to manage positive relationships with their deaf children so they can support them to thrive. Our Family BSL Lessons place an emphasis on skills to help build their children's confidence, resilience, and a positive deaf identity. Through a shared family learning experience. These sessions support:

- Improved communication;
- Strengthened family bonds; and
- Increased access to peer support.

With 90% of deaf children born to hearing parents who have little or no experience of deafness nor any knowledge of BSL, it is unsurprising that hearing parents of deaf children struggle to support their child's learning. 'Dinner table syndrome' is a common experience for deaf children, referring to the isolation borne from feeling excluded from conversations with non-signing family members.

Our service is designed for families of young people who are deaf or affected by hearing loss. The service is free to access and made possible thanks to funding from John Watson's Trust, the Meikle Foundation and the efforts of our community fundraisers. We are proud to have supported 5 families through beginner BSL sessions and Level 1 BSL during the tough period of Covid-19 and lockdowns.

In the year ahead, we will continue our efforts to extend this service to more families. We are working hard to resume face to face Family BSL lessons and hope to achieve this by the start of 2022/23.

BSL Academy

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

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

Interest in our courses has been growing steadily with the increasing profile of BSL due to the BSL (Scotland) Act 2015. In 2021, we saw a surge in demand following the appearance of Rose Ayling Ellis on BBC's Strictly Come Dancing, with traffic to the relevant page of our website increasing by 300%.

	Intro to BSL	Level 1 BSL	Level 2 BSL	Level 3 BSL	Taster Course	Total Courses Delivered	Total Attendance
2019/20	5	4	3	1	6	39	503
2020/21	3	3	3	1	2	14	90
2021/22	4	4	3	1	7	19	330

Following a significant drop in delivery on 2020/21 caused by the pandemic, we are pleased to see strong signs of recovery. Having moved some of our lessons online during lockdown, we have found an ongoing appetite for this style of teaching and so we now offer both in-person and online lessons.

It was very encouraging that 100% of students to undertake SQA assessments successfully passed and were able to progress to the next stage of their learning journey.

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



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

Lipreading Classes

Our Lipreading Classes go beyond offering essential communication skills, providing peer support to reduce isolation and social anxiety. For deaf and hard of hearing people, lipreading is an important skill and vital communication tool. A recent BBC article highlighted the link between how learning to lipread can help people minimise their risk of developing dementia in later life by enabling them to continue to communicate with others.

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

In the last year, we ran eight courses in six locations, including Edinburgh, Perth, Dundee, Fife, East Lothian and Midlothian with 30 weeks of classes per course. Our classes are free to access and made possible with funding from Northwood Charitable Trust, Lord Armistead Trust, Martin Connell Trust, St Katherine's Trust and the efforts of our community fundraisers. We are proud to have supported 53 people in 2021/22 to gain these essential skills, compared to zero in 2020/21 (as a result of the pandemic), and 100 people in 2019/20.

The aims of the lipreading classes are:

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

Based on the evaluation data we collected from previous students:

- 94% felt that their new lipreading skills improved their communication;
- 75% felt more confident about socialising; and
- 88% felt their wellbeing had improved, notwithstanding the impact of Covid-19.

“Being able to lipread has greatly helped in knowing what people have said that your hearing aids do not pick up” - Anonymous, class participant

*“The whole experience of lipreading classes has been a most helpful and positive effect on my life.”
- Anonymous, class participant*

Deaf Awareness Training

Through our Deaf Awareness Training courses, we support organisations to become more inclusive and deaf-friendly so they can better support their deaf and hard of hearing colleagues.

The courses we deliver help promote inclusion, raising awareness of the issues faced by deaf people to help reduce stigma and isolation. Services for deaf people are also supported to improve with increased awareness of their needs and how to meet those needs.

The courses have the additional benefit to Deaf Action of creating the opportunity to disseminate information about our services and activities to a wider audience. They also support volunteer recruitment. This year, we reached 273 people through our Deaf Awareness Training. Whilst this may appear to be a drop on 2020/21, those figures were unusually high as we were awarded a grant by the Scottish Government Workplace Equality Fund to deliver an intensive programme to Scottish employers. This year, highlights have included delivering training to a specialist programme to medical students at Dundee University School of Medicine and a bespoke session for Baillie Gifford's HR staff. We will be delivering Deaf Awareness Training sessions to St James Quarter's staff as part of our Charity Partnership in 2022/23.



	Deaf Awareness courses	Total People Attended
2018/19	17	337
2019/20	6	151
2020/21	38	529
2021/22	14	273

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

“Sharing lived experiences really brought the session to life. I've picked up useful information which I hope will make me more considered and aware when communicating with people who are deaf or have hearing loss.”

“Great session - thank you to Presenter and Deaf Action! Found it a really useful overview and insight into everyday life for deaf people and have taken away some effective communication strategies to use.”

“I now appreciate extra ways to communicate with the deaf in particular the do's and don'ts of communication with deaf and hard of hearing people which will be extremely useful.”

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 1,826 people to have improved wellbeing in 2021/22.**

BSL Counselling

Our counselling service is deaf-led and delivered by a qualified and supervised Counsellor, who is a deaf BSL user. In 2021/22, we delivered 225 hours of counselling to 39 individuals, a 55% increase on 2020/21 (145 hours). Every one of our beneficiaries had improved CORE10 scores, indicating improved wellbeing, improved ability to cope and an increase in positive emotions. The counselling service receives referrals from all over Scotland, however the majority comes from Edinburgh and Glasgow respectively, which tracks with the demographic of the deaf communities of Scotland being concentrated in these two cities. However, we are aware that in rural areas deaf and hard of hearing individuals may be more at risk due to the mental health issues that are associated with rural which is not unique to the deaf and hard of hearing community. We are striving to improve our outreach in this sector.

Our service is unique in Scotland, and we receive referrals from across the country. We welcome self-referrals and do not require our clients to see their GP to access the service. The service can be delivered either online or in person, extending our reach. We were pleased to see English charity SignHealth develop a partnership with NHS England to deliver BSL Counselling as a statutory service. Until similar provision is made in Scotland, we will continue to offer support to as many people as possible. Our service is free to access thanks to funding provided by Barbet Charitable Trust, the Queensberry Trust and Edinburgh Wellbeing Fund.

Befriending

Our Befriending Service makes matches deaf and hard of hearing people with volunteer befrienders, combatting isolation by bringing fun, friendship and social contact into their lives.



Our Wellbeing Service coordinator managed a record number of befriending matches in 2021/22, combining online support with in-person contact. Each befriender received a minimum of one hour of support per week, for a minimum of 30 weeks.

	Total Beneficiaries	Total Befriending Hours
2019/20	97	1645
2020/21	92	2106
2021/22	104	2400

In a year when we were focussed on supporting our clients' recovery from the pandemic, we were pleased to see an almost 14% growth in the Befriending Service. An important difference the Befriending Service makes is currently, half of our bidders are Deaf BSL users which lends a unique perspective and a clear understanding due to shared experiences, barriers and approach to everyday life. A perspective that would be difficult to find in other befriending services. As a result, this service makes a meaningful difference to the lives of deaf people, reducing isolation, and encouraging connection and positive wellbeing.

We monitor and evaluate our service through ongoing feedback, data-collection, and case-studies. Of the people we supported over the past year:

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

Our volunteers also derive a great deal of personal benefit from helping us to deliver this service:

"Befriending has not only given me a sense of purpose but it has helped in my personal development and opened new doors for me. I have 70% hearing loss and I understand the issues we face, how isolating and outcasting loss of hearing can be, especially at the beginning, but also to those who cannot get out easily or the more introverted types of people. I also know it does not have to be that way, which is why I became a Befriender."

"Relationships usually build over time, but rapport with my Befriendees is quick; they trust Deaf Action and so they trust me. I also get lots of feedback from my Befriendees as well as from Deaf Action; it helps me be flexible to their needs and it also boosts my confidence, that I am really making a difference in my Befriendees' lives. I just love helping people and the last year has been absolutely fantastic." - Volunteer Befriender

This service is free for our clients to access, the costs of delivering the service being met through grant funding provided by Dundee City Council, Barbet Trust and Queensberry Trust. Key goals for the coming year are to extend the service to more beneficiaries in South England, and we have already made some progress with this thanks to funding from National Lottery Awards for All.

Social Care

We have an in-house specialist social work team, with social workers and community support workers who have in-depth knowledge of deafness. They work with local authorities to carry out assessments and reviews. They also hold weekly duty drop-in sessions, in which clients can seek information and advice about a wide range of issues including welfare, benefits, housing, health care and education.

The social work team works closely with our specialist equipment service and interpreting agency, ensuring that clients receive all the support they need. We provide this service to four local authorities, namely City of Edinburgh, Midlothian, East Lothian and West Lothian.



	Assessments & Reviews	Duty Sessions (Total No. of People)
2019/20	54	883
2020/21	12	753
2021/22	51	1589

This is another service that was impacted by the pandemic in 2020/21, and we are pleased to see a strong recovery, with 57 new referrals and greatly increased levels of contact with clients. During the pandemic, the team developed a way to make the service accessible through WhatsApp. This allowed them to exchange video messages and photographs with clients to resolve problems and supplement support. This worked so well, and improved the efficiency of the service, that we have retained this feature in addition to in-person support.

This service has a positive impact on the lives of our clients. In addition to supporting clients through a variety of processes such as adult support and protection, mental health tribunals, children's hearings, accessing advocacy services, assessments for support, reviews of their support, accessing direct payments, dealing with the DWP and challenging decisions, applying for benefits and housing, highlights include supporting individual clients to:

- move house, enabling them to live in more accessible and suitable accommodation, leading to improved physical and mental wellbeing;
- access daily or weekly support with other agencies that use BSL, enabling greater independence and allowing them to continue living in their own home; and
- cope with a period of severe mental ill health, including supporting them through hospital admission, and supporting them to get home with a package of care that has really turned their life around. They are now much more content and enjoying their life.

The team have also supported families to make proactive and positive decisions around their child's education and to navigate the complex system of making successful school placing requests. This will have a significant positive impact on the young people's educational experience at a critical time in their lives.

To encourage a spirit of celebration, the team also organised a Christmas Lunch, Afternoon Tea and an International Women's Day Event for clients. These were well attended and helped encourage clients to socialise again after long periods of isolation.

We are proud of our team and their unwavering commitment to our clients' wellbeing and safety. They worked tirelessly throughout the pandemic, continuing to deliver excellent services and support to those in need. The team can always be relied upon to go the extra mile to ensure the clients are supported, safe and encouraged during difficult and challenging times.

Feedback from the last financial year has given the social care team an average score of 4.5 for satisfaction with the service.

"Keep up the wonderful work with compassion, encouragement and understanding."

The team welcomed a social work student on placement from University of Edinburgh for the first time in November 2021. The student piloted a Toddler Group which aimed to support the needs of parents and toddlers affected by Deafness. The success of the pilot has led to a successful funding bid to develop an Early Years' Service.

"The preschool kids/family group was brilliant. I learned useful and practical info from the Deaf adults with experience of things as well as the weekly support from the team was great. I'd love to see more families access this, more kids for my wee boy to play with! I'm grateful for the service."



In addition to the Early Years' Service, plans for the coming year include expanding our service in Glasgow, following our successful appointment to the Glasgow City Council Social Care Framework. There is a consistently high demand for our service with a lack of specialist knowledge in deafness within many social services, and we look forward to reaching clients in new areas.

Community Outreach and Support

Deaf Action provide support services for vulnerable deaf people who may need additional support to live independently. The support takes the form on an outreach service, delivered in clients' homes across five local authorities in Scotland, namely City of Edinburgh, East Lothian, Midlothian, West Lothian and Fife.

	Outreach & Support Hours	No. of Beneficiaries
2019/20	27,818	60
2020/21	24,149	51
2021/22	25,326	53

The merger with [sonus] meant that we also welcomed new members to the team, who delivered an equivalent service across a number of local authorities in South England. From September 2021 to March 2022, the South England Team delivered 862 hours of support to 14 regular clients.

The continued difference that our Support Services team makes on the deaf and hard of hearing community in Edinburgh and South England is portrayed in the case study below.

Outreach are supporting a hard of hearing person (Sue) who has partial vision loss in one eye. Sue lives on her own in a sheltered accommodation, the other tenants within the complex are hearing so Sue finds it difficult to interact with them, often feels excluded when she cannot understand what people are saying, and as a result, is experiencing intense social isolation.

Feeling lonely and isolated from her community, our outreach team assessed her needs. It was assessed that Sue required support managing her medical appointments, attending appointments, accompanied trips out for socialisation and gentle exercise. Since then, Sue has been receiving support from our team of staff to engage in various activities such as walks in her local village, tea and cake at the local garden centre, food shopping, managing medical appointments and attending personal appointments such as the hairdressers.

At Sue's latest review, Sue spoke very positively about the impact the support package had on her daily life. In particular, Sue rated the support workers very high and how important it was that the support workers knew how to communicate with her in her preferred way. For example, *"they always know to face me when speaking to me and to not to talk to loudly so I can hear them clearly"*. A testament to the length and breadth of expertise our Support Services team possesses in providing specialist support service to deaf and hard of hearing people.

Our services are positively rated by the Care Inspectorate in Scotland and Care Commission in England. We are fortunate to have such a dedicated and highly skilled team, delivering the care and support of the highest quality. This is evidenced by a service that maintained consistently high levels of support during even the strictest periods of lockdown.

We are confident that this service will only continue to grow and develop, ensuring clients are receiving the best quality support to be empowered to live independently and be active citizens.



Slateford Green

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

As well as support with daily tasks like meal preparation, the team support the residents to engage in fun activities. The residents have their own allotment in the local community garden and enjoy growing their own fruit and vegetables, with maintenance costs being covered by donations from Polwarth Parish Church and the family of the late Barbara Johns, a former resident.

After a very difficult two years, the team are enjoying supporting the residents to take part in more excursions, including trips to the cinema, bowling and bingo. They have also been able to organise activities in the on-site Community Centre, including a balloon modelling event and a beauty therapy afternoon. Upcoming activities include a visit from the animal petting zoo, a barge trip on the Union Canal and a summer barbecue using some of the produce residents have grown in the allotment.

The on-site supported living service is proving to be a significant resource to those who are residents. A good example of this is a current client going by the name of Charlie, who suffers from a bipolar disorder that affects her daily life. Charlie was previously supported by the Support Services Outreach team when she was living independently, however, she relied heavily on her mother and this relationship was not seen as sustainable by our outreach team. Charlie's mental health declined considerably and as a result, Deaf Action supported her to obtain a flat within the Slateford Green complex. Consequently, the Slateford Green staffing team were able to increase her support package to ensure Charlie was receiving daily support with tasks such as managing medication, arranging and attending medical appointments, cooking, food shopping and support with finance, budgeting and household tasks.

As a result of this support package and working closely with the local GP surgery to support Charlie, Charlie's mental health stabilised and is now able to live independently as possible. Since then, Charlie has achieved her dream and enjoyed several trips to Disneyland Paris with our support.

Easthill

When we merged with [sonus], the team brought 60 years of experience in operating the Easthill Home for Deaf People on the Isle of Wight. Easthill provides person-centred residential care for older deaf people, including those with additional physical, emotional or mental health needs. In 2021/22, we supported 13 residents with round-the-clock care.

Easthill is unique in the marketplace as the only residential home in England which is culturally and linguistically appropriate for elderly deaf people. Our highly trained team of 18 staff use BSL throughout the home and are skilled at adapting communication in the most appropriate way to meet individual needs. This year, we continued to deliver high quality support on an individual basis, ensuring that residents were actively encouraged and supported to be involved in decisions affecting the service that they receive. We encouraged our residents to remain as independent as possible, from giving input into the running of the home, to planning and participating in events and day trips in the community.

Support was also provided to enable our residents to achieve maximum independence through encouraging "life skills" such as cooking, personal hygiene, group working and social skills.

Evaluation from September 2021 showed that the majority of residents were happy with the support provided and received all the help they needed. Across their feedback, residents described the service as inclusive, open, supportive, diverse, flexible, and homely.



Resident Pauline is a profoundly deaf individual with her primary language being British Sign Language. Pauline moved into Easthill during 2020 due to a severe decline in health resulting in multiple hospital admissions in her hometown. Pauline has a diagnosis of COPD as well as being profoundly deaf in both ears. Her ability to live independently deteriorated and Pauline's son was required to move in away from his family to support her in her day to day. Since Pauline's move to Easthill, staff have worked closely with Pauline and health professionals to minimise the amount of hospital admissions and medication Pauline uses for her COPD. Pauline's health has now stabilised at present and due to the excellent support of the staff and clear communication in British Sign Language, Pauline is able to recognise when her health is declining and communicate this to the staff for a rapid intervention.

We have developed a programme to ensure our staff are up to date with mandatory training and have appropriate skills to ensure each resident's needs are met in a personalised way. The Registered Manager is a long-standing member of staff who is appropriately registered and qualified to deal with managing the home in the best possible way for the benefit of our residents.

We have maintained our consistently 'Good' Care Quality Commission rating and received a positive report from the Care Inspectorate during their visit. We are confident that the specialist nature of our service provided meets the needs of our current residents.

Achievement

We have a range of services to empower people to achieve through meaningful learning and the development of essential skills. Whilst we have a special focus on young people through our Youth Club, we support people at every stage in their lives. **We are proud to have supported 591 people to achieve in 2021/22.**

Youth Club

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

Figure - Total Youth Activities & Beneficiaries

	Activities	Average Attendance per Session	Interactions
2019/20	43	13	548
2020/21	4*	12	624
2021/22	22**	10	417

*Friday Club included as a single activity, however was a weekly occurrence with an average of 12 people attending each week.

**Friday Club, Camp & RAW workshops included as single activities.

We were proud to have delivered 22 activities to a total of 417 young people. As restrictions on socialising were still in place from April to August, we were constrained in the activities we were able to organise with everything remaining online until restrictions were lifted.

To the great joy of our young people and their families, we were able to re-start our residential camp programme after having to cancel it twice due to Covid-19, with funding from Shared Care Scotland and Youth Link. It also enabled us to expand our reach into new areas across Scotland and connect with previously isolated deaf young people, their families and their schools. Held in Aberfoyle in October 2021, the camp was open to any young person affected by deafness with 27 young participants attending, including a mix of deaf young people, siblings of deaf young people, and children of deaf adults (CODA).



We especially encouraged young people who had not previously been involved with the service to come, as most attend mainstream schools with few (if any) deaf peers. They are more likely to experience isolation and are still feeling the after-effects of lockdown. The young people were supported by 3 youth service staff, 2 volunteers, and 3 BSL/English interpreters.

Participants engaged in a series of fun outdoor activities which built independence, confidence, created a peer network to address isolation and encouraged them to develop a positive deaf identity. This included activities such as leap of faith, raft building, tree/crate/rock climbing, and an explorer walk. The young people co-planned activities to address priority areas of sports and active leisure, independence, and transition to adulthood. All activities had an element of education, communication, teamwork, social skills, and leadership, as well as being an opportunity to learn new skills.

Evaluation with the young people demonstrated an increase in happiness, positive emotions and unity within the group at the end of the camp. The camp also helped them to start developing a positive deaf identity, enhanced by having deaf role models in the leaders and hearing the experiences of other people. Celebrating deaf culture and having this peer network is key in fostering positive self-esteem. We also worked with the parents/guardians of the deaf young people to empower them to support their child's development through an in-person workshop which was also live-streamed. This gave them the opportunity to meet other parents or carers, develop a new support network, and have access to our full range of services to support them and their families.

With thanks to funding from the EVOC Community Mental Health, we delivered a series of accessible online art therapy workshops for deaf young people in partnership with Real Arts Workshops (RAW). The workshops were offered free-of-charge with a pack of art materials given to each young person, ensuring that there were no financial barriers to participation. Fully accessible for the range of communication preferences required (i.e. through BSL/English interpretation and captioning), young people learned about art therapy and were able to express emotions they were feeling during the lockdown period.

Our Friday Club continued to run weekly online throughout the period of continued pandemic restrictions. Young people were desperate to meet face-to-face again when restrictions on socialising in groups were lifted. When we were finally able to offer this, Friday Club returned to being once per month alongside other planned activities.

BSL Partnership Project

We were part of the BSL (Scotland) Act 2015 Partnership, a consortium of organisations funded by the Scottish Government's Promoting Equality and Cohesion Fund 2017-2020 to advance the aims of the BSL National Plan 2017-2023. The Partnership project had been due to end in 2020, but was extended to November 2021 to allow the partners to complete their projects, given the disruption caused by the pandemic.

During 2021/22, we focussed on completing our work on one specific outcome of the BSL National Plan, working with 48 further and higher education institutions to improve deaf students' experiences. This work involved supporting those institutions to implement their local BSL plans and empowering deaf students who communicate through BSL to understand their rights. We also worked with the Scottish Funding Council to identify best practices for collecting data on students in further and higher education.

	Number of beneficiaries	Type of beneficiary
2020/2021	79	34 BSL Lead Officers, 42 BSL using students, and 3 main contacts at Emergency Services
2021/2022	100+	34 HE/FE BSL Lead Officers, 42 BSL using students HE/FE staff who attended BSL Awareness training sessions, BSL Leads from emergency services, staff from Queen Margaret University, staff from other BSL Partner organisations, Deaf role models, BSL lead from SAAS, staff from Elect-Her, Scottish Ethnic Minority Deaf Club, Deaf Action's Youth Service, Scottish Funding Council



In addition to direct support for students and colleges and universities, we also carried out a number of additional activities including:

- Continued to work closely with Elect-Her (previously the Parliament Project) to raise awareness of BSL users and make their website and resources more BSL friendly with the aim of encouraging more female BSL users to participate in the political sphere;
- Worked with Scottish Police, Scottish Fire & Rescue and Scottish Ambulance to identify best methods for them to engage with BSL users and improve accessibility on their websites;
- Completed our comprehensive BSL Teaching Pack for universities that train new teachers. The aim of this was to encourage universities to include BSL tuition into their teacher training. The pack is available to download from the BSL Act website;
- Continued to build on our range of information resources covering the rights of the student by offering workshops (which were recorded) along with pre-recorded videos. The topics covered included Access to Work, SAAS funding, requesting/arranging communication support, the range of language professionals available for Deaf students, and signposting information for relevant services and agencies. This information is on the BSL Act website and was also uploaded to the BSL Student Facebook group; and
- We created and released eight Deaf Role Model videos to demonstrate the further/higher education experiences of professional Deaf people now working in various fields. The aim was to provide information on deaf culture and promote deaf awareness training for frontline staff by showing what Deaf people can achieve if given the correct support in their education journey. All eight videos were well received, with an average of 30 likes and 800 views. The videos are permanently available for viewing on the BSL (Scotland) Act website in the College/Universities resource section as well as Deaf Action's website.

We were proud to have contributed to the progress made with the BSL National Plan 2017-2023, although we recognise that there remains a great deal of work to be done. Whilst we did apply to the successor fund for the Promoting Equality and Cohesion Fund (the Equality & Human Rights Fund 2021-2024) in an effort to continue our important work with deaf young people in further and higher education, regrettably we did not receive funding. We are in the process of exploring alternative routes to sustain this essential support for deaf students, who, as a result of barriers to equal access to education, are half as likely to attend university and twice as likely to drop out.

Digital Inclusion Service

With funding from ABRDN and the SCVO Charter 8 Fund, we launched a new Digital Inclusion Service in October 2021. The pandemic highlighted the digital divide for deaf people, so this year we increased our efforts to support people to get online to access essential services. We delivered 13 drop-in sessions, and supported 20 clients with a total number of 74 contacts over the year.

Our Digital Inclusion Officer (DIO) provided various sessions designed to meet the wide-ranging needs and preferences of our clients, including drop-in, 1:1 support, remote support (text/video), and partner work. Session topics included mobile banking safety, scam awareness, device security, purchasing new devices, video calling, using email/social media/WhatsApp, and event booking. We also supported clients to develop skills to use the 999 BSL UK Emergency Video Relay Service, and Contact Scotland BSL (a video relay service providing instant BSL video interpreting for deaf BSL users to make free calls to any Scottish services).

Across evaluation feedback received, clients were grateful for the support provided, including several who requested help with completing their Scottish Census forms. One client appreciated that they now had a suitable device and the skills necessary to send photos or videos to friends and family, no matter how far away they live.



Another client felt that the support provided was excellent, person-centred, and had resolved the issues they had raised. Like many of our clients, this person felt they forgot information between sessions which highlighted the need for ongoing support to help retain information. However, this presents a challenge, especially in supporting clients who are unable to read or watch online guides in a spoken language. Feedback confirmed the need to continually keep open the necessary supports so the client has full understanding, as well as knowledge around back-up options available if they encounter technical issues.

We also found that deaf BSL users with low English literacy skills struggled to meet some of the targets set out. For example, looking up information online is challenging if someone is not able to write a search term or read the search results. We trialled the use of screen records and found clients responded well with BSL support. Our next steps are to create an online resource bank of screen recordings with BSL translation overlaid.

Employability Service

In June 2020, we reached the end of a five-year grant from the National Lottery Community Fund (previously known as Big Lottery). This funding supported our Employability Service, which was designed to support deaf adults over 18 to improve their employment prospects. The service covered Edinburgh, the Lothians and Fife.

This project many successes in developing partnership networks with employers and support organisations including the DWP, Fair Start Scotland, Inclusion Scotland, Scottish Union of Supported Employment (SUSE), Skills Development Scotland, the Scottish Government, NHS Lothian, and Deaf Links – to name but a few. We also enjoyed recognition for our work with an award for *Joined Up for Integration Quality Standard for Effective Integrated Practice* via the Capital City Partnership Strategy in Edinburgh, and Capital City Partnership Integration Charter Status.

However, we made the deliberate decision not to seek a renewal of funding until we had time to reflect on where the service could be improved. We recognised that to support more people into work, we had to develop a strategy for much earlier intervention, and to focus our energy on where we could have the most impact on the employability pipeline.

Having completed this process in 2021, we presented a persuasive case for funding to JP Morgan via their Power Up programme, delivered in partnership with the Good Things Foundation. Our new service launched at the start of 2022/2023, and we look forward to reporting on our progress in our next report.



Identity

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

Restoration of 49 Albany Street

We have always been conscious of our unique position as custodians of the oldest deaf centre in Scotland dedicated to supporting and celebrating deaf people and the unique culture and heritage shared by our community. We are committed to preserve this important facility at a time when assets long enjoyed and depended upon by the deaf community are permanently closed. Whilst we deeply understand the challenges deaf people face, we also recognise the many opportunities that exist if people can be supported to overcome barriers and reach their full potential. A well maintained and welcoming deaf centre is crucial to realising those opportunities.

Whilst many charities like ours have decided to sell their headquarters, our long association with Albany Street since 1889, and the rich association with local deaf heritage and history meant that we did not consider this as an option.

We were delighted to receive funding from Edinburgh World Heritage, Heritage Lottery and Wolfson Foundation to allow us to embark on an extensive restoration of the exterior of our building, involving almost £400,000 of essential repairs. The works have included new windows, a new roof on the former Church, roof repairs on the main window, a rebuild of a chimney which had fallen into disrepair and exterior painting. The works are expected to complete in September 2022, and we are already receiving very positive feedback from clients who are happy to see their deaf centre with a well maintained and welcoming façade. We are grateful to Simpson & Brown Architects, Kenneth Ferguson Associates and Grigg & Sons for their work on the project.

We are already looking ahead to Phase 2, which will involve working with a deaf architect to review how we use our building, and to propose improvements to the interior so that the space is deaf friendly and reflects the needs and preferences of our community and staff. We are grateful to Jonathan Tuckey Associates for providing a free, desktop feasibility study to allow us to begin to explore some of our ideas.

Edinburgh Deaf Festival

It is a key part of our strategy that we support the improvement of inclusion and accessibility to arts, culture and heritage. We see this as integral to promoting a positive deaf identity and community cohesion. We have developed a cultural strategy, which includes plans for an inaugural Edinburgh Deaf Festival in August 2022. This event will be anchored around our Deaf Centre and affiliated to the Edinburgh Fringe.

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

We will also be working with the Edinburgh Festival Fringe to help increase the number of accessible performances, by providing BSL/English interpreters and captioners.

www.edinburghdeaffestival.com



Our highlights

April 2021	<ul style="list-style-type: none"> We mark 10 years since our merger with Tayside Deaf Association. Deaf Action team participate in Kiltwalk, raising more than £18,000.
May 2021	<ul style="list-style-type: none"> Sign for Deaf Action social media challenge launched with Dame Evelyn Glennie getting involved. Delivered Deaf Awareness Training to over 400+ organisations as part of our Equality in the Workplace fund.
June 2021	<ul style="list-style-type: none"> Our Youth Club launch their new brand, shaped by the young people themselves.
July 2021	<ul style="list-style-type: none"> We run an online summer arts course for our Youth Club in partnership with Real Arts.
August 2021	<ul style="list-style-type: none"> Sky TV campaign airs. We share our Deaf Role Models campaign.
September 2021	<ul style="list-style-type: none"> We complete our merger with [sonus]. We participate in Doors Open Day and host a garden party to welcome our community back to Albany Street. Partnership with St James Quarter announced.
October 2021	<ul style="list-style-type: none"> Youth Camp returns. We receive a commendation at the Herald Diversity Awards for our #ClearMasksforAll Campaign. We launch our new Digital Inclusion Service.
November 2021	<ul style="list-style-type: none"> Our Youth Club turn on the Christmas Lights at St James Quarter, with a performance from our BSL Choir. We hold our 186th AGM.
December 2021	<ul style="list-style-type: none"> Work begins to restore the exterior of 49 Albany Street. Our CEO Philip Gerrard receives a commendation at the Institute of Directors Director of the Year Awards. We sign a Memorandum with Heriot-Watt University.
January 2022	<ul style="list-style-type: none"> Heritage Officer begins work on planning the Edinburgh Deaf Festival. Strategic Steering Group formed. We hold a BSL Burns Supper. We attend the BSL Bill rally in London, lending our support to the campaign.
February 2022	<ul style="list-style-type: none"> We begin the pilot for what will become our new Early Years Service. We open additional BSL Courses to meet demand caused by the Rose Effect.
March 2022	<ul style="list-style-type: none"> We co-host an event with Heriot-Watt University to celebrate International Women's Day. We attend the second BSL Bill rally in Trafalgar Square. The Scottish Census opens, with BSL translation provided by Deaf Action.



Structure, governance, and management

Governance

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

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

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

Strategic Steering Group

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

Trustee recruitment, induction and training

At the beginning of 2021/22, we recruited new Trustees to our Board, with a number of long serving Trustees have chosen to retire or stand down. We carried out an audit of the skills and experience that we wanted to see better represented and worked with Aspen Recruitment to identify the right candidates. We welcome our new Trustees and look forward to taking our strategy forward in the years ahead.

Trustee responsibilities

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

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



Management

The key management personnel consist of the CEO, HR Manager, Finance Manager, Interpreting and Communications Manager and the Operations Manager. Key management salaries are based on commercial third sector rates. The senior managers are supported by a network of department managers and team leaders.

Employees and volunteers

As at 31 March 2022, we employed a total of 93 staff, with 77% identifying as female and 23% as male. The total payroll was £1.8m – an average of £20,097 per post.

Disability Confident Employer

We are a Disability Confident Employer. We are a deaf-led organisation and 38% of our staff are deaf. Our recruitment policy includes various forms of support, including British Sign Language translation for potential candidates, as well provision of a list of interview questions 15 minutes before every interview (including BSL translation when necessary) to maximise the candidate's confidence at interviews. We also provide support and advice to deaf staff regarding their application to the Access to Work scheme, a UK-wide scheme which provides resources for disabled employees in workplace.

Equality, Diversity and Inclusion

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

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

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

Gender pay statement

Deaf Action is committed to Gender Equality.

- Male staff were paid £15.74 per hour on average; and
- Female staff were paid £13.07 per hour on average.

This indicates a 15% gap in average wages between male staff and female staff. Deaf Action currently employs 71 females and 27 males. The majority of female staff are employed on the Living Wage. The Senior Management Team has remained 5 posts including the CEO who is Male. The other posts are represented by 1 Male and 3 Female managers.

Fair working practices

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

- Entitlement to join the occupational pension scheme which has employer contributions of 6% (above the minimum requirement);
- More than the statutory minimum annual leave entitlement (32 days including bank holidays) with additional leave entitlement accruing with length of service;



- Access to an Employee Assistance Programme provided by Health Assured;
- Access to the Cycle to Work Scheme; and
- Access to an IT Voucher Scheme.

Workforce development

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

We were also pleased to welcome a school leaver into the team, via the Kickstart programme. This young person gained experience in administration and organising support services, and enjoyed her placement so much that she has gone on to study Health and Social Care at college.

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

Quality Assurance

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

We hold the following standards:

- ISO9001:2015 for our Communication and Interpreting Agency;
- SQA Accredited Course Provider;
- Investors in People;
- Living Wage Employer;
- All staff are subject to PVG checks;
- Community outreach and care services are registered Scottish Social Services Council (SSSC), the Care Inspectorate or the Care Commission for services in South England;
- Trustees are subject to regular skills audits and receive governance training.
- All IT systems and databases are GDPR compliant;
- All staff are expected to undergo deaf awareness/BSL training as part of their induction and professional development;
- All interpreters and communication professionals are registered with the relevant professional bodies; and
- We have a robust complaint management policy and guidance on Whistleblowing.

Complaints and serious incidents

As part of our quality assurance process, we wish to be transparent and proactive about meeting our customers' needs.

The culture within the organisation should be one that welcomes complaints as an indication of its approachability and the faith our customers have in our ability to listen to their concerns. Complaints enable us to review our services and make adaptations where required to maintain high standards.



	Complaints Received	Resolved
2019/20	12	12
2020/21	4	4
2021/22	11	11

Duty of candour reporting

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

Type of unexpected or unintended incident	Total Occurrences 2021/22
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	0
Someone has permanently less bodily, sensory, motor, physiologic or intellectual functions	0
Someone's treatment has increased because of harm	0

Engagement

Marketing

Our marketing activity increased significantly this year, with the creation of a multidisciplinary marketing team. The team have been expanding our marketing reach through new channels and targeted campaigns, aiming to increase awareness of Deaf Action within new audiences and improve engagement with our current audiences. During this time, we have increased activity across our social media channels, redeveloped our Youth Club branding, created targeted online campaigns, and launched our first TV campaign.

Our TV campaign, in partnership with Sky TV, ran from September to October 2021, introducing Deaf Action to new audiences. We targeted people who engage with charities or who have an affinity to deafness. The campaign was seen 473,748 times by 50,859 viewers, an average of 9.3x views per household. During the campaign duration, website traffic was up by 93% from the previous period.

The marketing team invested significant time into improving and expanding our social media channels, increasing our follower count by 14% to 28,726. During this time, there were over 2 million post impressions, with 82,772 engagements, including click-throughs, likes, comments & social shares. This was achieved by improving the quality of our social media content, adapting content to suit the audience on each platform, and through active social listening.

Interest in Deaf Action increased in the media, thanks in part to our #ClearMasksforAll campaign. Deaf Action appeared on the BBC and STV on multiple occasions throughout the pandemic to discuss the negative impacts of masks on the deaf community. We were shortlisted for two awards in connection with our campaign and received a commendation from one awarding body.



We also received media attention after breaking a news story about a deaf man who was given a DNR order. Our social media posts amassed over 1 million impressions, and the story appeared in a number of media outlets.

Rose Ayling Ellis' appearance on the Strictly Come Dancing increased interest in learning sign language across the UK. During this time, we were approached by media outlets to comment on the impact on the deaf community, and thanks to our Search Engine Optimisation (SEO) and targeted Google Search campaigns, traffic to the courses on our website increased by 300% from the previous year. This increased demand for courses resulted in more courses being offered to students.

After much reflection and consideration, we identified that Deaf Action's brand needed updated to reflect who we are now and the people we serve. We wanted to bring meaning to our brand identity, reflecting our new organisational vision, mission and values, but still retaining our 185 year heritage. Merging with [sonus] also gave us an opportunity to build a brand that reflected both organisations' values and history. This process began in 2021, with the aim to launch the new brand in Summer 2022. As an organisation who serves multiple audiences, we set out to create a new brand will help us appeal to each of these groups. With a stronger identity, we can increase brand awareness through targeted and meaningful campaigns.

Fundraising

Our strategy was refreshed this year to reflect a greater emphasis on growing and improving our services, and most importantly, reaching more people. The overall aims of our fundraising strategy this year were to move away from short term projects, towards sustaining a core set of quality grant funded services. We also aimed to raise more unrestricted core funding to support investment in improvements and continue our modernisation agenda. To support the aims of our strategy, we have a strengthened fundraising team who have two main areas of focus: community & events fundraising and bid writing.

Community & events fundraising

Community and events fundraising is a relatively new venture for Deaf Action which began in early 2021/22. A new Fundraising Manager was appointed during this year, with the mandate to create a new strategy and to build a new supporter base. We are already seeing the returns, with a strong performance during the 2021 Kiltwalk, an exciting corporate partnership with St James Quarter, a 400% increase in supporters and income of £45,185. Our merger with [sonus] also helped us attract new supporters in South England, and for the first time, Deaf Action has a team of 6 runners participating in the 2022 London Marathon.

Bid writing

Our bid-writing team actively seek opportunities to secure grant funding, trust donations and prepare tenders to win new contracts. The total value of grants secured in 2021/22 was £923,073, a significant increase in grant income of £693,501 in 2020/21. A highlight was securing funding to allow us to being restoration work on Albany Street. The team also prepared successful bids to provide BSL interpreting services to the Scottish Parliament, extend our care and support services to Glasgow and to provide BSL tours to the Royal Botanic Gardens in Edinburgh.

Networking

We value collaboration and recognises the need for robust networks to identify collaborative and strategic opportunities and to raise the profile of deafness across a variety of sectors.

We are members of the Scottish Government Parliamentary Cross-Party Group on Deafness and attend regular meetings. We are also a member of a national forum of CEOs of regional deaf organisations (COG).

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



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

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

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

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

Financial review

The accounts this year show an increase in total funds of £788,364 to £2,748,951, up from £1,960,587 at March 2021. From a trading perspective Deaf Action traded at a profit of £551,379 but benefited from increased valuations in our investment portfolio and reduction in pension deficit scheme totalling £236,985.

Our income for the year increased to £3,363,602, an increase of more than £1.5m from £1,860,976 in the prior year.

Our staff costs increased by £541k to £1.84m (£1.30m 2020/21). 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 2021.

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 full support from these Local Authorities during the year amidst the global pandemic 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 2022, the portfolio was valued at £1,527,795, representing an increase of 7.3%, in total return terms over the financial year, compared with a 9.5% increase in the Brewin Dolphin Risk Category 6 Benchmark (on a scale of 1-10). The Deaf Action Tayside portfolio was valued at £148,474 and generated a total return of 7.8% over the same timeframe. The combined level of income generated has shown modest signs of recovery following the sharp falls associated with the coronavirus related lockdowns.



This reporting period has been characterised by strong economic recover and signs of rising inflation in developed economies. As economies globally reopened, we saw surging demand in many areas, fuelled by a supportive fiscal and monetary backdrop. While demand has provided a significant boost to the corporate earnings, which is generally supportive for share prices, the second half of the reporting year saw markets increasingly rattled by inflation fears. Indeed, as we moved into the early part of 2022, an already worrying inflation picture was compounded by Russia's invasion of Ukraine, which drove energy and food process sharply higher and markets lower. 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. There were no withdrawals from the portfolio during the reporting period.

Reserves Policy

Our total funds at 31 March 2022 increased to £2,748,951 of which £202,843 is made up of restricted funds and £2,546,108 unrestricted funds. Of these unrestricted funds £731,979 is represented by fixed assets currently used by the charity, £13,418 for an IT enhancement reserve and £144,329 from Rose Lillian Wright Legacy and Barbera Kathleen Aupers Trust to be used to support the management team at Easthill and provide facilities to our residents. These funds are therefore not free to be spent on our charitable work. This leaves £1,656,382 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 v's 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 £556,747.



Breakdown of funds held on 31 March 2022:

		Notes
Total funds of the charity	£2,748,951	
Less: restricted funds		Restricted funds are subject to specific conditions imposed by the donor and binding on the Trustees. They can only be spent on the purpose intended.
	<u>£202,843</u>	
Total unrestricted reserves	£2,546,108	
Less: unrestricted tangible fixed assets		This value can only be realised by disposing of our property, equipment / fixtures / fittings and/or motor vehicles and is therefore not free to be spent.
	£731,979	
Less: amounts designated for essential future spending		Used to underpin those services which do not generate sufficient income to be sustainable. These will also be used to support the management team at Easthill and to provide improved facilities to our residents.
	£144,329	
	<u>£13,418</u>	The IT enhancement reserve represents amounts designated to ensure that the company will be able to continue to develop its IT and computer systems in line with future requirements.
Free reserves (£)	<u>£1,656,382</u>	
Annual expenditure	£2,950,839	
Target reserves	9 months	
Equating to £	£2,213,129	(9/12 Annual expenditure = target)
Current Shortfall	<u>£556,747</u>	Target less free reserves = shortfall

Note on Terminology

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

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

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

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



Management, structure & governance

Governance

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

The key management personnel consist of the CEO, Deputy CEO, HR Manager, Finance Manager, Interpreting and Communications Manager and the Operations Manager. Key management salaries are based on commercial third sector rates.

Board meetings are held quarterly. During those meetings, there is a set agenda including routine conflict of interest declarations. Senior management are invited to present quarterly reports, so the board are aware of what is happening on an operational level across all areas. Occasionally team leaders are invited to give an “on the ground” view.

All relevant documents are made available prior to meetings, including minutes from the previous meeting for approval.

In keeping with Deaf Action’s ethos of accessibility and good practice, sign language interpreters and access support are present at every board and sub-committee meeting.

Our trustee recruitment process involves undertaking regular skills audits for existing trustees, advertising on social media platforms and utilising existing business, social and membership networks.

Finance & Personnel Sub-Committee

Following a governance review in 2021, this sub-committee was closed in order that the full Board be informed and consulted with regards to all Finance business.

Trustee Responsibilities

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

“...Trustees must act in the interests of the charity;

- *They must seek in good faith to ensure the charity operates in a manner consistent with its purposes;*
- *They must act with care and diligence;*
- *They must manage any conflict of interest between the charity and any person or organisation who appoints trustees.*

Trustees must comply with the Charities and Trustees Investment (Scotland) Act 2005 in the following areas of responsibility;

- *Charity details on the Scottish Charity Register*
- *Reporting to OSCR: Making changes to your charity*
- *Financial records and reporting*
- *Fundraising*
- *Providing information to the public”*



Risk assessment 2021/22

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

For 2021/22 the following risks have been identified:

- Staff wellbeing;
- Challenging recruitment market, especially for staff in care roles;
- Cost of living crisis and rising inflation;
- Loss of key staff;
- Competitive markets;
- Ongoing budget deficit; and
- Extreme weather and climate change (e.g., disrupting travel, home visits etc).

The following steps have been taken to address these risks:

- Focus on staff wellbeing and development;
- Review of recruitment processes and reward package;
- Renewed PDR process;
- Increased investment in marketing and fundraising;
- Review of financial procedures, processes and systems;
- Expenditure review to eliminate waste;
- Contingency planning to include protocols for adverse conditions and an increased focus on becoming carbon neutral as an organisation.

We also vigilant to the ongoing impact of COVID-19 and its impact on our services and the wider landscape.

Trustees' responsibilities in relation to the financial statements

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

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

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

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



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

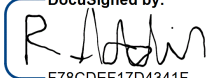
Statement of Disclosure to the Auditor

In so far as the trustees are aware:

- there is no relevant audit information of which the charity auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

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

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

DocuSigned by:

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Name: Rosie Addis

Date: 16th March 2022



Independent Auditor's report to the Trustees and members of Deaf Action for the year ended 31 March 2022

Opinion

We have audited the financial statements of Deaf Action (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 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; Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the report and financial statements, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the



extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of Trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 46, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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



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

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

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

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

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

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

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

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

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

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

- Posting inappropriate journal entries.

Audit response to the risks identified;

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

- Gaining an understanding of the legal and regulatory framework applicable to the charity and the sector in which it operates;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management and legal advisors concerning actual and potential litigation and claims;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with HMRC; and
- In addressing the risk of fraud as a result of management override of controls, testing the appropriateness of journal entries and other adjustments; evaluating rationale of any significant transactions that are unusual or outside the normal course of business.



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

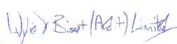
Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed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

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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

DocuSigned by:

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Scott Gillon (Senior Statutory Auditor)

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

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

168 Bath Street
 Glasgow
 G2 4TP

Date: 16th March 2022



Statement of Financial Activities for the Year Ending 31 March 2022

(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Income and endowments from:							
Donations and legacies	4	432,217	78,722	510,939	41,062	33,560	74,622
Charitable activities	5	1,359,333	1,221,701	2,581,034	387,516	1,105,590	1,493,106
Other trading activities	6	140,331	-	140,331	145,735	-	145,735
Investments	7	27,655	-	27,655	34,199	3,345	37,544
Other Income	8	9,794	93,849	103,643	743	109,226	109,969
Total Income		1,969,330	1,394,272	3,363,602	609,255	1,251,721	1,860,976
Expenditure on:							
Raising funds							
Other trading activities	9	388,667	-	388,667	243,920	-	243,920
Investment management costs	10	10,696	-	10,696	10,786	-	10,786
Charitable activities	12	1,177,868	1,234,992	2,412,860	178,641	1,507,006	1,658,647
Total Expenditure		1,577,231	1,234,992	2,812,223	433,347	1,507,006	1,940,353
Net income/(expenditure) and net movement in funds before gains and losses on investments		392,099	159,280	551,379	175,908	(255,285)	(79,377)
Net gains on investments		79,462	8,402	87,864	275,213	22,454	297,667
Net income/(expenditure) before transfers		471,561	167,682	639,243	451,121	(232,831)	218,290
Transfers between funds		83,480	(83,480)	-	(246,405)	246,405	-
Net income for the year		555,041	84,202	639,243	204,716	13,574	218,290
Actuarial gains on defined benefit pension schemes		149,121	-	149,121	10,000	-	10,000
Net movement in funds		704,162	84,202	788,364	214,716	13,574	228,290
Funds reconciliation							
Total Funds brought forward	24	1,841,946	118,641	1,960,587	1,627,230	105,067	1,732,297
Total Funds carried forward	24	2,546,108	202,843	2,748,951	1,841,946	118,641	1,960,587

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

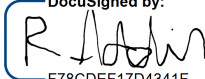


Balance Sheet as at 31 March 2022

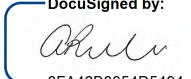
	Note	2022 £	2021 £
Fixed assets:			
Tangible assets	16	788,147	497,156
Investments	17	1,456,765	1,380,189
Total fixed assets		<u>2,244,912</u>	<u>1,877,345</u>
Current assets:			
Stocks	18	3,851	3,228
Investments	19	200,000	200,000
Debtors	20	425,892	209,385
Cash at bank and in hand	27	549,923	471,530
Total current assets		<u>1,179,666</u>	<u>884,143</u>
Liabilities:			
Creditors falling due within one year	21	(632,245)	(538,234)
Net current assets		<u>547,421</u>	<u>345,909</u>
Total assets less current liabilities		2,792,333	2,223,254
Creditors: Amounts falling due after more than one year	23	(43,382)	(262,667)
Net assets		<u>2,748,951</u>	<u>1,960,587</u>
The funds of the charity:			
Restricted income funds	24	202,843	118,641
Unrestricted funds	24	2,546,108	1,841,946
Total charity funds		<u>2,748,951</u>	<u>1,960,587</u>

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

Approved by the Trustees and signed on their behalf by:

DocuSigned by:

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Name: Rosie Addis

DocuSigned by:

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Name: Andrew Philip

Date: 16th March 2022

Registered Company No: SC396876



Statement of Cash Flows for the Year Ending 31 March 2022

	Note	2022 £	2021 £
Cash flows from operating activities:			
Net cash provided by operating activities	26	653,686	266,680
Cash flows from investing activities:			
Dividends, interest and rents from investments		27,655	37,544
Interest paid		(1,803)	-
Purchase of investments		(294,037)	(238,479)
Proceeds from sale of investments		305,325	257,370
Proceeds from sale of property, plant and equipment		4,866	-
Additions – [sonus] transfer		(310,941)	-
Purchase of property, plant and equipment		(256,358)	(35,585)
Net cash provided by investing activities		(525,293)	20,850
Cash flows from financing activities:			
New loans received		-	50,000
Repayment of loans		(50,000)	-
Net cash provided by financing activities		(50,000)	50,000
Change in cash and cash equivalents in the year		78,393	337,530
Cash and cash equivalents brought forward	27	471,530	134,000
Cash and cash equivalents carried forward	27	549,923	471,530

Analysis of Net Debt

	1 April 2021 £	Cash Flow £	Non- Cash Changes £	31 March 2022 £
Cash & Cash Equivalents				
Cash at bank in hand	471,530	78,393	-	549,923
	471,530	78,393	-	549,923
Borrowings				
Debt due within one year	(3,333)	3,333	-	-
Debt due after one year	(46,667)	46,667	-	-
	(50,000)	50,000	-	-
Total	421,530	128,393	-	549,923



Notes to the Accounts for the Year Ended 31 March 2022

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

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

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

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

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

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

(b) Funds structure

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

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

Further details of each fund are disclosed in note 24.

(c) Income recognition

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

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

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

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



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

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

(d) Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

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

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

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

(e) Donated services and facilities

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

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

(f) Allocation of management & administration and governance costs

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

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

(g) Tangible fixed assets and depreciation

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

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

**(h) Fixed asset investments**

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

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

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

(i) Stock

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

(j) Debtors

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

(k) Cash at bank and in hand

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

(l) Creditors and provisions

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

(m) Pensions

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

The charity participates in a multi-employer scheme which provides benefits to non-associated employees. As the scheme is in deficit, the charity has agreed to a deficit funding arrangement and the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

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

(n) Employee benefits

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

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

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



(o) Operating leases

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

(p) Financial instruments

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

(q) Taxation

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

2. Legal status of the Charity

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

3. Related party transactions and trustees' expenses and remuneration

The Trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2021: £nil). Expenses paid to the trustees in the year totalled £nil (2021: £nil).

During the year, no waived expenses were incurred by Trustees (2021: £nil)

During the year, no Trustee had any personal interest in any contract or transaction entered into by the charity (2021: none).

Trudi Collier, a trustee of Deaf Action, is also a mental Health counsellor. Deaf Action incurred £9,705 of expenditure in relation to services provided (2021: £6,300). At the year end, Deaf Action owed £825 (2021: £765).

Tania Allan, a former trustee of Deaf Action, is also a BSL Tutor. Deaf Action incurred £614 of expenditure in relation to services provided (2021: £nil). At the year end, Deaf Action owed £525 (2021: £nil).

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

4. Income from donations and legacies

	2022	2021
	£	£
Donations	55,990	48,622
Donations – [sonus] Transfer	444,596	-
Legacies	10,353	-
Grants	-	26,000
	<u>510,939</u>	<u>74,622</u>



5. Income from charitable activities

	2022	2021
	£	£
Provision of statutory services	912,813	334,283
Supported Housing	938,202	569,719
Social Club	28,417	53,233
Other charitable projects	701,602	535,871
	<u>2,581,034</u>	<u>1,493,106</u>

6. Income from other trading activities

	2022	2021
	£	£
Commercial trading activities	140,331	145,735
	<u>140,331</u>	<u>145,735</u>

7. Investment income

	2022	2021
	£	£
Dividends	27,621	37,540
Interest	34	4
	<u>27,655</u>	<u>37,544</u>

8. Other income

	2022	2021
	£	£
Other income	79,628	743
CJRS	22,903	109,226
Gain on sale of asset	1,112	-
	<u>103,643</u>	<u>109,969</u>

9. Raising funds – expenditure on other trading activities

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

	Direct Costs £	Management & Administration Costs £	Total 2021 £
Fundraising and publicity	162,971	80,949	243,920
	<u>162,971</u>	<u>80,949</u>	<u>243,920</u>



10. Raising funds - Investment management costs

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

	Direct Costs £	Management & Administration Costs £	Total 2021 £
Investment management fees	10,786	-	10,786
	<u>10,786</u>	<u>-</u>	<u>10,786</u>

11. Allocation of governance and management & administration costs

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

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

Cost type	Total Allocated 2021 £	Governance related £	Other Management & Administration costs £	Basis of apportionment
Staff costs	414,489	3,976	410,513	Staff Time
HQ costs	66,670	195	66,475	Staff Time
Depreciation	39,306	102	39,204	Staff Time
Premises expenses	84,065	147	83,918	Staff Time
General office expenses	54,887	118	54,769	Staff Time
Pension	(43,002)	(126)	(42,876)	Staff Time
Loss on disposal	2,259	7	2,252	
	<u>618,674</u>	<u>4,419</u>	<u>614,255</u>	



Governance costs:	2022	2021
	£	£
Audit Fee	17,994	9,324
Legal Fees	2,483	9,641
Board Recruitment	9,709	-
Support Costs	-	4,419
	30,186	23,384

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

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

	Management & Administration costs	Governance cost	2021 Total
	£	£	£
Raising funds	79,779	1,170	80,949
Provision of Statutory services	185,551	2,338	187,889
Supporting Housing costs	267,037	2,338	269,375
Social Club	2,887	2,338	5,225
Other charitable activities	79,000	15,200	94,200
Total allocated	614,225	23,384	637,639

12. Analysis of expenditure on charitable activities

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



	Provision of Statutory Services	Supporting Housing costs	Social Club	Other charitable activities	2021 Total
	£	£	£	£	£
Staff costs	309,129	416,495	4,945	112,799	843,368
Direct costs	175,124	23,953	6,355	80,158	285,589
Governance costs (Note 11)	2,338	2,338	2,338	15,200	22,214
Management & Administration costs (Note 11)	185,551	267,037	2,887	79,000	534,476
	<u>672,142</u>	<u>709,823</u>	<u>16,525</u>	<u>287,157</u>	<u>1,685,647</u>

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

	2022	2021
	£	£
Salaries and wages	1,647,958	1,163,581
Social security costs	119,508	77,269
Pension costs	74,119	59,204
Total staff costs	<u>1,841,585</u>	<u>1,300,055</u>
Key management personnel remuneration	<u>284,793</u>	<u>218,745</u>

Included within salaries and wages are redundancy payments totalling £nil (2021: £12,370 paid to 3 employees)

The charity made £147,197 (2021: £129,092) of contributions to the pension plan on behalf of the employees (including past service deficit contribution of £73,078 (2021: £51,463)).

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

	2022 No.	2021 No.
£60,001 - £70,000	<u>1</u>	<u>1</u>

The average number of persons, by headcount, employed by the charity during the year was:

	2022 No.	2021 No.
	<u>82</u>	<u>63</u>



14. Net income/(expenditure) for the year

This is stated after charging:	2022 £	2021 £
Depreciation	40,388	39,433
Depreciation – [sonus] transfer	232,166	-
Auditor's remuneration:		
Audit fees	17,994	9,324
(Profit)/ Loss on disposal of fixed assets	(1,112)	1,694

15. Government Grants

	2022 £	2021 £
East Lothian – Social Work, CSA and SES	44,522	28,730
Midlothian – Social Work, CSA and SES	28,563	28,563
Edinburgh – Social Work, CSA and SES	207,504	202,273
West Lothian – Social Work and SES	19,823	19,823
Dundee City Council – Sound Sense	28,708	-
Edinburgh and Lothians Councils – support services	41,391	569,719
Aberdeenshire Council – Equipment and Advice	75,918	74,285
Department of Work & Pensions – Access to Work	70,946	-
Department of Work & Pensions – Kickstart	5,298	
National Lottery Award	-	10,000
Scottish Government Wellbeing	42,237	47,263
Dundee City Council Partnership	-	1,000
Scottish Government Workplace Equality Fund	-	24,706
City of Edinburgh Council Business Support	-	71,300
Scottish Government Small Business Grant	18,948	17,500
UK Government Furlough Scheme	22,903	109,226
Big Lottery – Merger Grant	-	26,000
Scottish Government Training Grant	5,232	-
West Lothian Council – Wellbeing Fund	350	-
Isle of Wight Council – Recruitment and Retention	10,000	-
Isle of Wight Council – Covid Grants	7,288	-
Lanarkshire Council Digital Boost	17,425	-
Royal Botanic Garden Edinburgh	4,000	-
	651,056	1,230,388

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 2021	27,075	667,938	99,930	60,705	855,648
Additions	232,594	-	23,764	-	256,358
Transfers - [sonus]	-	153,009	157,932	-	310,941
Disposals	-	-	-	(8,154)	(8,154)
At 31 March 2022	259,669	820,947	281,626	52,551	1,414,793
Depreciation					
At 1 April 2021	-	233,702	82,827	41,867	358,492
Charge for the year	-	16,698	18,239	5,451	40,388
Transfers - [sonus]	-	82,012	150,154	-	232,166
Eliminated on disposals	-	-	-	(4,400)	(4,400)
At 31 March 2022	-	332,412	251,316	42,918	626,646
Net book value					
At 31 March 2022	259,669	488,535	30,310	9,633	788,147
At 31 March 2021	27,075	434,236	17,007	18,838	497,156

17. Fixed Asset Investments

Movement in fixed asset listed investments

	2022 £	2021 £
Market value brought forward	1,580,189	1,301,413
Add: additions to investments at cost	294,037	238,479
Disposals at carrying value	(286,689)	(247,197)
Add net gain on revaluation	69,228	287,494
Market value carried forward	1,656,765	1,580,189

Disclosed as:

Fixed asset investments	1,456,765	1,380,189
Current asset investments	200,000	200,000
	1,656,765	1,580,189

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. In terms of potential Brexit implications, the charity, like most other entities, is monitoring developments closely but at this stage is relatively confident that the current portfolio and future plans for it will shield it from any significant risks when that process is completed.

18. Stock

	2022	2021
	£	£
Stock	3,851	3,228
	<u>3,851</u>	<u>3,228</u>

19. Investments

	2022	2021
	£	£
Current asset investments	200,000	200,000
	<u>200,000</u>	<u>200,000</u>

20. Debtors

	2022	2021
	£	£
Trade debtors	332,897	159,336
Other debtors	92,995	50,049
	<u>425,892</u>	<u>209,385</u>

21. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	190,898	74,846
Accruals and deferred income (note 22)	360,526	349,529
Taxation and social security	36,780	37,526
Past service deficit – pension scheme	24,864	73,000
Other creditors	19,177	-
Loan	-	3,333
	<u>632,245</u>	<u>538,235</u>

22. Deferred income

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

Balance as at 1 April 2021	£ 318,711
Amount released to income earned from charitable activities	(318,711)
Amount deferred in year	297,116
Balance as at 31 March 2022	<u>297,116</u>

Deferred income comprises grants received in advance.



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

	2022	2021
	£	£
Past service deficit – pension scheme	43,382	216,000
Loan	-	46,667
Total	43,382	262,667

	2022	2021
	£	£
Analysis of maturity of loans:		
Due within 1-2 years	43,382	226,000
Due within 2-5 years	-	36,667
	43,382	262,667

The charity participates in the scheme, a multi-employer scheme which provides benefits to some 1,300 non-associated participating employers. The scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore, it accounts for the scheme as a defined contribution scheme.

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

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



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

The pension fund debt comprises:

	2022 £	2021 £
Pension liability – present value of all future contributions payable	68,246	289,000
	<u>68,246</u>	<u>289,000</u>

Reconciliation of opening and closing provisions:

	2022 £	2021 £
Provision at 1 April 2021	289,000	342,000
Interest expense	1,665	8,000
Deficit contributions paid	(73,078)	(71,000)
Remeasurements – impact of change in assumptions	(1,789)	10,000
Remeasurements – amendments to contribution schedule	(147,552)	-
Provision as at 31 March 2022	<u>68,246</u>	<u>289,000</u>

Income and expenditure impact:

	2022 £	2021 £
Interest expense	1,665	8,000
Remeasurements – impact of change in assumptions	(1,569)	10,000
Remeasurements – amendments to contribution schedule	(147,552)	-
	<u>(147,456)</u>	<u>18,000</u>

	2022 £	2021 £
Due within one year	24,864	73,000
Due in more than one year	43,382	216,000
	<u>68,246</u>	<u>289,000</u>



24. Analysis of charitable funds

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



24. Analysis of charitable funds (continued)

Analysis of Fund movements 2021	Balance b/fwd £	Income £	Expenditure £	Gains/ (Losses) £	Transfers £	Fund c/fwd £
Unrestricted funds						
Designated Fixed Asset fund	502,698	-	39,433	-	33,891	497,156
New database	65,000	-	-	-	(40,000)	25,000
Total designated funds	567,698	-	39,433	-	(6,109)	522,156
General funds	1,059,532	609,255	393,914	285,213	(240,296)	1,319,790
Total unrestricted funds	1,627,230	609,255	433,347	285,213	(246,405)	1,841,946
Restricted funds						
Tayside Deaf Association	96,362	5,945	32,396	22,454	-	92,365
Local Authority Grants	-	894,662	1,113,813	-	219,151	-
Advice line	-	15,036	19,839	-	4,803	-
Bright Deal	-	25,626	36,795	-	11,169	-
Building Fund	850	-	850	-	-	-
Sound Sense	-	27,734	32,719	-	4,985	-
Highland Video Project	4,596	-	-	-	-	4,596
175 th Anniversary	1,314	-	-	-	-	1,314
Youth Project	-	25,206	20,739	-	-	4,467
Family BSL	1,145	-	-	-	-	1,145
Befriending	-	56,290	58,831	-	2,541	-
Lipreading	-	2,550	6,306	-	3,756	-
DSP	-	63,446	48,692	-	-	14,754
Furlough	-	109,226	109,226	-	-	-
Access to Work	800	-	800	-	-	-
Big Lottery – Merger grant	-	26,000	26,000	-	-	-
Total restricted funds	105,067	1,251,721	1,507,006	22,454	246,405	118,641
TOTAL FUNDS	1,732,297	1,860,976	1,940,353	307,667	-	1,960,587

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.

Essential Future Spending represents the forecasted loss for the year's trading as agreed by the Trustees in their annual budget review.

New Database represents funds held for the purchase of a new database.

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

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

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

Restricted funds comprise of:



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

Local authority grants are provided to fund the provision of support services in their given area. 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.

Building fund represents a donation towards the development of the Learning Centre.

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

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

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

Youth Project is a youth Service funded by BBC Children in Need and provides children and young people aged 10-15 with opportunities to meet others with a shared experience, to feel included regardless of their level of communication, to promote independence, self-esteem and confidence and to encourage the development of communication and life skills.

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

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

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

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

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

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

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

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



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

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

Big Lottery – Merger Grant – Big Lottery grant to facilitate professional costs involved with merger between Deaf Action and [SONUS].

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

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

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

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

Architectural Heritage Award Fund - A fund to explore the feasibility of acquiring 100 Norfolk Street.

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

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

Deaf Festival - A celebration of deaf culture in August.

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

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

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

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

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

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

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

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

Botanic Garden - Funding to develop BSL tours.

Bentham Fund - Monies available for assisting deaf people on the Isle of Wight. The fund at 1 September 2022 included intangible fixed assets of £57,698.

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

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

Southampton Charitable Trust - Monies for the poor of Southampton.



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

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

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

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

25. Net assets over funds

	Unrestricted Funds 2022	Restricted Funds 2022	Total 2022
	£	£	£
Tangible assets	788,147	-	788,147
Investments	1,456,765	-	1,456,765
Current Asset Investments	200,000	-	200,000
Stocks	3,851	-	3,851
Debtors	391,175	34,717	425,892
Cash at bank and in hand	381,797	168,126	549,923
Creditors falling due within one year	(632,245)	-	(632,245)
Creditors falling due after more than one year	(43,382)	-	(43,382)
	<u>2,546,108</u>	<u>202,843</u>	<u>2,748,951</u>
	Unrestricted Funds 2021	Restricted Funds 2021	Total 2021
	£	£	£
Tangible assets	497,156	-	497,156
Investments	1,380,189	-	1,380,189
Current Asset Investments	200,000	-	200,000
Stocks	3,228	-	3,228
Debtors	201,425	7,960	209,385
Cash at bank and in hand	360,849	110,681	471,530
Creditors falling due within one year	(538,234)	-	(538,234)
Creditors falling due after more than one year	(262,667)	-	(262,667)
	<u>1,841,946</u>	<u>118,641</u>	<u>1,960,587</u>



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

	2022	2021
	£	£
Net income/(expenditure) for the year (as per the Statement of Financial Activities)	788,364	228,290
Adjustments for:		
Depreciation charges	40,388	39,433
Depreciation – [sonus] Transfer	232,166	-
Dividends, interest and rents from investments	(27,655)	(37,544)
Interest payable	1,803	-
(Profit)/Loss on disposal of fixed assets	(1,112)	1,694
(Gain) on investments	(87,864)	(297,667)
(Increase)/Decrease in stocks	(623)	3,636
(Increase)/Decrease in debtors	(216,507)	111,222
(Decrease)/Increase in creditors	(75,274)	217,616
Net cash provided by operating activities	<u>653,686</u>	<u>266,680</u>

27. Analysis of cash and cash equivalents

	2022	2021
	£	£
Cash in hand	549,923	471,530
Total cash and cash equivalents	<u>549,923</u>	<u>471,530</u>

28. Capital commitments

	2022	2021
	£	£
Commitments contracted for at 31 March 2022	<u>187,480</u>	-



29. Judgements and key sources of estimation uncertainty

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

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

Estimate

Basis of estimation

Depreciation & amortisation of fixed assets

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

Pension valuation

The net present value of contributions is estimated using a discount rate which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

Allocation of expenditure between activities

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



30. Merger

Name of Charity	Country of incorporation	Level of control	Aggregate amounts of assets, liabilities and funds £'000	Turnover inc. invest income £'000	Costs £'000	Surplus/ (deficit) for the year £'000
The Hampshire, Isle of Wight and Channel Islands Association for Deaf People Limited ([sonus])	England and Wales	100%				See A Below

(A) [sonus]

On 1 September 2021 the charitable undertaking of [sonus] was transferred as a going concern to Deaf Action. All the assets and liabilities were transferred to Deaf Action on this date and [sonus] ceased to trade as a separate charitable company from 1 September 2021.

A summary of the results are shown below:

	2021 £	2020 £
Income	1,022,219	796,679
Expenditure	(960,326)	(803,366)
Net movement in funds	<u>61,893</u>	<u>(6,687)</u>
Fixed assets	78,775	79,552
Current assets	437,198	360,418
Current liabilities	(71,377)	(57,267)
Net assets	<u>444,596</u>	<u>382,703</u>
Restricted funds	66,691	67,512
Designated funds	157,747	163,379
Unrestricted general funds	220,158	151,812
Total funds	<u>444,596</u>	<u>382,703</u>

www.deafaction.org



Registered company no. SC396876

Registered charity no. SC009898

Deaf Action, 49 Albany St, Edinburgh EH1 3QY