REGISTERED COMPANY NUMBER: 06706042 (England and Wales)
REGISTERED CHARITY NUMBER: 1163758

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2025

FOR

ACTION DEAFNESS

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

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

ACTION DEAFNESS

STATEMENT FROM CHAIR AND CHIEF EXECUTIVE
FOR THE YEAR ENDED 30 SEPTEMBER 2025

The past year has been an important period of consolidation and continued development for Action Deafness.

Throughout 2024-2025, the organisation has remained focused on its core mission of supporting Deaf, Deafblind and Hard of Hearing people to live independent, empowered and connected lives. Our services continue to reach communities across England and Wales, providing vital support through care and support services, Deafblind services, community hubs, communication support and accessibility.

Action Deafness remains firmly committed to its identity as a Deaf-led organisation, ensuring that the lived experience of Deaf people continues to shape our leadership, governance and service delivery.

During the year the charity has continued to strengthen its governance, operational infrastructure and service delivery capacity. Trustees and senior leadership have worked closely together to ensure that the organisation remains resilient and sustainable in an increasingly complex and challenging funding environment.

The dedication and professionalism of our staff and volunteers continue to be central to the success of Action Deafness. Their commitment to delivering high quality services makes a real difference to the lives of individuals and their families across our communities.

We would also like to thank our partners, commissioners, funders and supporters who continue to place their trust in Action Deafness. Through collaboration and partnership working, we are able to extend the reach and impact of our services.

As we look ahead, the Trustees remain confident that Action Deafness is well positioned to continue strengthening its services and developing new opportunities that support Deaf communities across the UK.

Alison Lewis - Chair of Trustees
Craig Crowley - Chief Executive Officer

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

ACTION DEAFNESS

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2025

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

Our Vision:

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

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

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

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

Integrity: We are accountable to our beneficiaries.

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

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

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

Mission:
- Assist Deaf individuals to live the life they choose.
- Improve access to services by fostering cultural and communication solutions.
- Ensuring the organisation's sustainability through growth, partnership and diversification.
- Being the UK's 'go-to' Deaf-led provider of service delivery and Hubs Connect

Key Values

People-centred:	Deaf Individuals central to our decision making.
Integrity:	Accountable to beneficiaries.
Innovative:	Lived and professional experience used to develop new solutions.
Leading:	Creating new and empowering narratives about what it means to be Deaf.
Evolving:	Constantly adapt to meet the changing needs of our individuals.

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

Our Objectives:

Digitalisation: Develop accessible platforms and software to efficiently meet the needs of our beneficiaries.
Growth: Develop and expand current services and embrace opportunities for our beneficiaries.
Diversity: Diversify services in areas of identified beneficiary need.
Children/Youth & Families: Develop new services which meet the needs of young beneficiaries and their families or carers.
Wellbeing: Evolve services to better address mental health inequities for our beneficiaries.
Cultural: Expand current work celebrating and enhancing the rich and diverse heritage of D/deaf culture.
Learning: Enhance Action Deafness' learning using insight from inside and outside the organisation.

ACTION DEAFNESS

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

Our Outcomes:

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

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

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

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

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

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

Our main key delivery services are:

- Community & Care
- Communications Interpreting
- Sensory Services
- Equipment & Projects
- Supported Living Complex Needs (forensic support)
- Hubs Connect
- Commercial Activities

We retain our charitable obligation to Leicester, Loughborough, Leicestershire, Rutland, Worcestershire, Herefordshire, Oxfordshire, Walsall, Staffordshire and Wales.

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

Company Status
The company is constituted under a Memorandum of Association, dated June 2008 and revised in September 2015 (company number 06706042), with the registered charity number 1163758. AD is waiting for a Special Resolution to be approved by the Charity Commission to amend the Articles of Association which will change the area of operation and the resultant beneficiaries.

We also acquired Scottish registration status in January 2022 and therefore listed as: SCO0750.

Public benefit
As a charitable company, Action Deafness provides public benefit to Deaf, Hard of Hearing, Deafened and Deafblind beneficiaries through its provision of specialist and accessible services; facilitating communication between the hearing and the non-hearing community.

Trustee Directors have demonstrated due regard to the Charity Commission's guidance on public benefit.

OBJECTIVES AND ACTIVITIES

Trustee Directors

Trustee Directors, elected and co-opted under the new and revised terms of the Articles of Association, are responsible for the Company's governance.

Persons who served as Trustee Directors during the year are listed within the Constitutional and Administrative Details section of this report.

Victoria Finn, Luke Collins-Hayes and Steve Crump were appointed as trustees in May 2025 although Victoria Finn resigned in March 2026. The charitable company remains committed to appointing one Trustee Director from the former board of the Wales Council for Deaf People (WCDP). This will ensure that Board retains its maximum total of nine members.

ACHIEVEMENTS AND PERFORMANCE
HIGHLIGHTS OF ACHIEVEMENT AND PERFORMANCE
Achievements and Performance

This review provides assurance that Action Deafness' strategic objectives are being delivered as per Action Deafness' revised Four-Year Strategy 2023-2027.

Our Four-Year Plan to 2027:
This year (2024/2025) has shown progress with agreed milestones and targets across all three of our priority areas.

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

The Big Picture in 2024-2025:
- Created new commercial function to kick-start business development and diversify revenue.
- Acquired Communicator Guide and Intervenor Services under an 18-month contract agreement with Hertfordshire County Council in May 2025.
- Continued to develop new initiatives and implement new partnerships/joint ventures with Deaf charities, organisations and stakeholders.
- Maintained formal partnership with Deaf & Hearing Trailblazers for joint hosting of the UK Deaf Leadership Summit live webinars and developed new action-centred leadership with AD staff.
- Wales Council for Deaf People (WCDP) agreed to integrate with Action Deafness following initial talks between July and September 2025.
- Diversified income generation, service delivery and business activities.
- Maintained and consolidated a culture of organisational effectiveness through i) Care Quality Commission (CQC) registration, ii) ISO 9001 (Quality Management), 18841 (Interpreting) and 27001 (Information and Security) accreditation. Ensured compliance with policies and procedures in Risk Register, Business Continuation Plan, Safeguarding and UKGDPR.

Key Initiatives for 2024/2025 Period:
- Successfully acquired new Communicator & Intervenor Service in Hertfordshire in May 2025
- Realised first annual income from Deaf Lottery UK scheme (operated by Gatherwell).
- Successfully staged DEAFvibe Day in May 2025 and Oxford Deaf Festival event in September 2025.
- Both events celebrated Deaf culture and heritage with technology in mind.
- Successfully agreed integration with DEAFvibe to develop Hubs and other new service initiatives in Staffordshire. Transfer of Deeds expected in early 2026.
- Successfully presented the due diligence report and business case to relevant boards for the proposed integration of Wales Council of Deaf People (WCDP) and AD. WCDP to be integrated into AD in November 2025.
- Successfully delivered Hubs in Walsall and Staffordshire. Now pursuing plans to develop new Hubs in Brighton, Sussex and Hertfordshire
- Successfully acquired new IAG contract with Hartlepool Metropolitan Council (July 2025).
- Thanks to financial support from Eveson Trust, AD delivered Hubs in Worcestershire, Herefordshire.
- Successfully acquired CIW (Care Inspectorate Wales) registration for the delivery of domiciliary services in Wales.
- Successfully acquired CQC accreditation for a Deaf Registered Manager for a Supported Living (Forensic Service) based in Warwickshire.
- Successfully submitted framework application to NHS Sussex for the delivery of BSL Interpreting Services in Brighton & Sussex. Outcome expected in Autumn 2025.
- Successful pilot of AD 360 'Deaf-to-Deaf' customer service. This service will be part of the new AD Accessibility innovation expected to take place in 2025-2026
- Successfully achieved agreement with Achieve Together for the transfer of two Deaf Outreach Services in South Wales. One team will join in October and another in December 2025
- Explored new registered services in other geographical areas such as Hertfordshire and County Durham.
- Continued to explore further initiatives in digitalisation, external service and care management support via joint venture arrangements.
- Successfully staged Employment Day in Birmingham and the inaugural UK Deaf Pickleball Festival. Both events were kindly sponsored by SignLive (now Convo UK) in June 2025.

Stakeholders and Supporters:
We extend our appreciation to the trusts, foundations, local authorities, health authorities and other stakeholders for their positive assistance and collaboration during 2024-2025. We look forward to fostering strong partnerships and relationships with an increasing number of organisations with the aim of creating a better future for Deaf communities across the UK.

ACTION DEAFNESS

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2025

FINANCIAL REVIEW
Financial position
Income for the 12 months amounted to £3,058,442 (2024: £3,756,907) and expenditure for the same period amounted to £3,231,456 (2024: £2,691,624). As a result, the net expenditure for the period (before other recognised gains and losses) was £173,378 (2024 Surplus of: £1,066,254). The general operating surplus was £19,501. The net expenditure of £280,499 in the unrestricted funds shown in the statement of financial activity includes costs for the future diversification of services for which an amount of £300,000 was agreed by trustees to be incurred in respect of this and transferred from designated funds

Total funds on hand at the balance sheet amount to net assets of £1,701,141 (2024: £1,874,519).

Funds on hand at the Balance Sheet comprise the following:

Restricted funds: £215,084 (2024: £27,505).

Designated funds:

Walsall Deaf Society £256,252 (2024: £271,239).

Oxford Clawback Fund £187,073 (2024: £188,055).

Oxford Projects Fund £779,844 (2024: £1,144,332).

Freely Available Unrestricted Reserves: £186,863 (2024: £157,636), excluding the pension liability.

Within unrestricted funds is: £36,143 (2024: £38,497) comprising the charity's tangible fixed assets and fixed asset investments and can only be realised through the sale of tangible fixed assets or investments.

Investment policy and objectives:

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

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

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

Pension liability

The pension liability represents the total of the following:

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

Going concern
The Trustee Directors are confident that there are no material uncertainties about the charitable company's ability to continue as a going concern. They have approved a realistic (with break-even in mind) operational budget for 2025-2026. With appropriate budgetary controls, no pension liability and even in the current difficult economic climate, Action Deafness will continue in operation and it is only appropriate to prepare these financial statements on a going concern basis.

FUTURE DIRECTIVES FOR 2025-2026
1. New Community & Care Services in Wales

Action Deafness is committed to delivering a new care & support service in south Wales following successful Care Inspectorate Wales accreditation and contractual agreements with 11 Local Authorities. We aim to successfully launch this service in Autumn/Winter 2025.

2. Development of New Commercial Services

AD recognises the need for an additional senior executive leader who can drive strategic revenue growth and explore new market opportunities. Ad will create a new role to generate additional sales over the next 18 months, starting from September 2025.

3. New Online BSL Customer Services - AD 360.

A new initiative called AD Accessibility will be developed into a pilot project starting in October 2025. This will focus on selling a range of accessibility products to the voluntary and private sectors. The goal is to enhance the accessibility of services and facilitate inquiries conducted in British Sign Language (BSL) for the first time in the UK.

4. Hubs Connect and D-Youth Hubs Development

In response to the success of Hubs Connect, we will design, develop and implement new project initiatives involving children and young people, particularly those in need of extra support. The D-Youth Hubs will serve as vital resources in our catchment areas, fostering community engagement and support for young Deaf individuals. Planned new Hubs are expected to launch in early 2026.

5. Establishment of Complex Needs Service and ExtraCare Proposition

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

6. Collaboration and Integration with deafPLUS and GDA

Action Deafness had initial conversations with deafPLUS and GDA in Spring/Summer 2025 regarding proposed partnerships and collaborations. Action Deafness intends to commission a due diligence exercise with both organisations with the view to integrate in early/late Spring 2026

7. Establishment of Deaf Connect 2 Work Project

Action Deafness has been negotiating with a number of local authorities regarding the establishment of a new employment project for Deaf and hard of hearing people. It is hoped that at least two projects will be confirmed and delivered during the third quarter of the 2025-2026 Financial Year.

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

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

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

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT
Key management remuneration
Key management personnel of the charitable company include Trustee Directors and the Executive Leadership Team; comprising of CEO, Director of Finance & Operations, Director of Service Delivery (until March 2026), Wales Executive and People Executive.

The Executive Leadership Team is supported by the Head of Commercial, Finance & Operations Manager, Service Delivery Manager, Sensory Service Manager, Project Development Manager, Hubs Operational Manager, Communicator & Intervenor Manager, Registered Manager (x2), Wales Registered Manager (x2).

Between these individuals, the organisation is governed and operated on a day-to-day basis.

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

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

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

Deaf Direct
This Charity had initially been dormant following the merger with Action Deafness in 2019. Deaf Direct was the sole Trustee for the Oxford Deaf & Hard of Hearing Centre building. In March 2023, the building was sold and the Charity Commission consented for the proceedings to be shared between Deaf Direct and three other local societies. The shared proceedings were distributed in August 2024. Deaf Direct was dissolved in Spring 2025.

Wales Council for Deaf People (WCDP)
In July 2025, the Wales Council for Deaf People (WCDP) approached Action Deafness to explore integration. Following due diligence, the proposal was approved by both Boards in September 2025. The integration completed on 1 November 2025, with WCDP's operations and assets transferring to Action Deafness.

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

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

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

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

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

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Company number
06706042 (England and Wales)

Registered Charity number
1163758

Registered office
The Peepul Centre
28 Orchardson Avenue
Leicester
Leicestershire
LE4 6DP

ACTION DEAFNESS

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2025

Trustees
Mr R Grant
Mrs A Lewis
Mr W H Stavert
Mrs L K Warnes (resigned 2.1.2025)
Mr A Wright
Mrs A France
Mrs C Mitchell
Mr L Collins-Hayes (appointed 20.5.2025)
Mr S Crump (appointed 20.5.2025)
Ms V Finn (appointed 20.5.2025) (resigned 19.3.2026)

Company Secretary
Mr C A Crowley

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

Bankers
NatWest
1 Granby Street
Leicester
LE1 6EJ

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

Executive Leadership Team- 2024/2025 and current

Craig Crowley MBE	Chief Executive
Karen Draper	Director of Finance & Operations
Charlotte Jefferies	People Executive
Christopher Reid	Director, Service Delivery (Left March 2026)
Cath Booth	Wales Executive (From Nov 2025)

EVENTS SINCE THE END OF THE YEAR
Information relating to events since the end of the year is given in the notes to the financial statements.

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

Approved by order of the board of trustees on 17.06.2026 and signed on its behalf by:

Signed by:
....
6FD7D7AA0F62412...
Mrs A Lewis - Trustee

ACTION DEAFNESS

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2025

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

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

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

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

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

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

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

In so far as the trustees are aware:

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

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ACTION DEAFNESS

Opinion

We have audited the financial statements of Action Deafness (the 'charitable company') for the year ended 30 September 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:
- give a true and fair view of the state of the charitable company's affairs as at 30 September 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

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

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:
- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:
- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

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

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

Our responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities including fraud are set out below.

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

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

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

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

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

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

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ACTION DEAFNESS

Use of our report

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

Signed by:

Duncan & Toplis Audit Limited

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

Date: 23-Jun-26 | 09:32 BST

ACTION DEAFNESS

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Notes	Unrestricted funds £	Walsall Deaf Society (Designated) £	Oxford Clawback Fund (Designated) £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	3	30,048	-	-
Charitable activities	5			
Communications		1,045,456	-	-
Community support		1,424,039	-	-
Learning		6,063	-	-
Other services		58,500	-	-
Books, DVDs and AD Tech		41,530	-	-
Provision of services		202,101	-	-
Investment income	4	40,567	-	-
Other income	6	136	-	-
Total		2,848,440	-	-
EXPENDITURE ON				
Raising funds	7	4,753	-	-
Charitable activities	8			
Communications		943,338	-	-
Community support		1,332,706	-	-
Learning		614	-	-
Other services		93,858	14,988	982
Business development		42,095	-	-
Fundraising		28,776	-	-
Central operational costs		663,034	-	-
Professional fees		19,401	-	-
Innovation Project		-	-	-
Oxford Projects		-	-	-
Total		3,128,575	14,988	982
Net gains/(losses) on investments		(364)	-	-
NET INCOME/(EXPENDITURE)		(280,499)	(14,988)	(982)
Transfers between funds	19	300,000	-	-
Net movement in funds		19,501	(14,988)	(982)
RECONCILIATION OF FUNDS				
Total funds brought forward		243,389	271,239	188,054
TOTAL FUNDS CARRIED FORWARD		262,890	256,251	187,072

The notes form part of these financial statements

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Notes	Oxford Projects (Designated) £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	-	-	30,048	52,662
Charitable activities	5				
Communications		-	-	1,045,456	972,046
Community support		-	-	1,424,039	1,152,120
Learning		-	-	6,063	7,591
Other services		-	20,000	78,500	42,562
Books, DVDs and AD Tech		-	-	41,530	52,706
Provision of services		-	-	202,101	166,435
Investment income	4	-	-	40,567	39,827
Other income	6	-	190,002	190,138	1,270,958
Total		-	210,002	3,058,442	3,756,907
EXPENDITURE ON					
Raising funds	7	-	3,540	8,293	3,076
Charitable activities	8				
Communications		-	-	943,338	835,653
Community support		-	-	1,332,706	1,009,317
Learning		-	-	614	353
Other services		-	13,620	123,448	134,938
Business development		-	-	42,095	(6,440)
Fundraising		-	-	28,776	9,320
Central operational costs		-	-	663,034	559,017
Professional fees		-	-	19,401	32,265
Innovation Project		-	2,495	2,495	2,495
Oxford Projects		64,488	2,768	67,256	111,630
Total		64,488	22,423	3,231,456	2,691,624
Net gains/(losses) on investments		-	-	(364)	971
NET INCOME/(EXPENDITURE)		(64,488)	187,579	(173,378)	1,066,254
Transfers between funds	19	(300,000)	-	-	-
Net movement in funds		(364,488)	187,579	(173,378)	1,066,254
RECONCILIATION OF FUNDS					
Total funds brought forward		1,144,332	27,505	1,874,519	808,265
TOTAL FUNDS CARRIED FORWARD		779,844	215,084	1,701,141	1,874,519

The notes form part of these financial statements

ACTION DEAFNESS

BALANCE SHEET
30 SEPTEMBER 2025

	Notes	Unrestricted funds £	Walsall Deaf Society (Designated) £	Oxford Clawback Fund (Designated) £
FIXED ASSETS				
Intangible assets	14	3,600	-	-
Tangible assets	15	17,618	-	-
Investments	16	14,622	-	-
		35,840	-	-
CURRENT ASSETS				
Debtors	17	356,870	252,880	131,941
Cash at bank		279,273	3,372	55,132
		636,143	256,252	187,073
CREDITORS				
Amounts falling due within one year	18	(408,957)	-	-
NET CURRENT ASSETS		227,186	256,252	187,073
TOTAL ASSETS LESS CURRENT LIABILITIES		263,026	256,252	187,073
RETIREMENT HEALTHCARE BENEFITS OBLIGATIONS	20	(138)	-	-
NET ASSETS		262,888	256,252	187,073

The notes form part of these financial statements

continued...

BALANCE SHEET - continued
30 SEPTEMBER 2025

	Notes	Oxford Projects (Designated) £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Intangible assets	14	-	-	3,600	7,200
Tangible assets	15	-	-	17,618	16,782
Investments	16	-	-	14,622	14,515
		-	-	35,840	38,497
CURRENT ASSETS					
Debtors	17	-	(4,990)	736,701	491,267
Cash at bank		779,843	224,932	1,342,552	1,629,435
		779,843	219,942	2,079,253	2,120,702
CREDITORS					
Amounts falling due within one year	18	1	(4,858)	(413,814)	(284,649)
NET CURRENT ASSETS		779,844	215,084	1,665,439	1,836,053
TOTAL ASSETS LESS CURRENT LIABILITIES		779,844	215,084	1,701,279	1,874,550
RETIREMENT HEALTHCARE BENEFITS OBLIGATIONS	20	-	-	(138)	(31)
NET ASSETS		779,844	215,084	1,701,141	1,874,519
FUNDS	19				
Unrestricted funds				1,486,057	1,847,014
Restricted funds				215,084	27,505
TOTAL FUNDS				1,701,141	1,874,519

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

The financial statements were approved by the Board of Trustees and authorised for issue on 17.06.2026 and were signed on its behalf by:

Signed by:
6FD7D7AA0F62412...
....
Mrs A Lewis - Trustee

The notes form part of these financial statements

CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	(315,223)	1,052,682
Net cash (used in)/provided by operating activities		(315,223)	1,052,682
Cash flows from investing activities			
Purchase of intangible fixed assets		-	(10,800)
Purchase of tangible fixed assets		(11,863)	(4,909)
Sale of tangible fixed assets		-	466
Sale of fixed asset investments		(364)	-
Interest received		40,096	39,388
Dividends received		471	439
Reclassification of investments		-	(2,742)
Net cash provided by investing activities		28,340	21,842
Change in cash and cash equivalents in the reporting period		(286,883)	1,074,524
Cash and cash equivalents at the beginning of the reporting period		1,629,435	554,911
Cash and cash equivalents at the end of the reporting period		1,342,552	1,629,435

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 SEPTEMBER 2025

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

	2025	2024
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(173,378)	1,066,254
Adjustments for:		
Depreciation charges	14,627	14,616
Losses/(gain) on investments	364	(971)
Interest received	(40,096)	(39,388)
Dividends received	(471)	(439)
Increase in debtors	(245,933)	(28,794)
Increase in creditors	129,664	41,404
Net cash (used in)/provided by operations	(315,223)	1,052,682

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.10.24	Cash flow	At 30.9.25
	£	£	£
Net cash			
Cash at bank	1,629,435	(286,883)	1,342,552
	1,629,435	(286,883)	1,342,552
Total	1,629,435	(286,883)	1,342,552

1. GENERAL INFORMATION

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

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

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

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

2. ACCOUNTING POLICIES

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

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

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

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

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

Raising funds
Expenditure on raising funds comprises:
-the costs associated with attracting voluntary income

continued...

2. ACCOUNTING POLICIES - continued

Expenditure
-the costs of fundraising
-the costs incurred in generating trading and other income

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

Support costs
Support costs largely comprise central running costs of the charity.

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

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

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

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

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

Computer equipment	20% on cost

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

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

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

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

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

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

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

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

continued...

2. ACCOUNTING POLICIES - continued

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

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

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

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

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

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

3. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	30,048	5,666
Legacies	-	46,996
	30,048	52,662

4. INVESTMENT INCOME

	2025	2024
	£	£
Dividends received	471	439
Deposit account interest	40,096	39,388
	40,567	39,827

continued...

5. INCOME FROM CHARITABLE ACTIVITIES

		2025	2024
	Activity	£	£
Course fees	Communications	27,571	26,218
BSL interpreting	Communications	1,017,885	945,828
Community support income	Community support	1,395,307	1,135,725
Additional services income	Community support	28,732	16,395
Course fees	Learning	5,775	7,293
Books, DVDs and AD Tech sales	Learning	288	298
Grants	Other services	78,500	42,562
Books, DVDs and AD Tech sales	Books, DVDs and AD Tech	41,530	52,706
Additional services income	Provision of services	202,101	166,435
		2,797,689	2,393,460

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

- £NIL (2024: £2,000) from Southeast Staffordshire Healthy communities VCSE Alliance Engagement Funding.

- £20,000 (2024 £Nil) From The national Lottery.

6. OTHER INCOME

	2025	2024
	£	£
Other income	136	167
Exceptional items - sale of Oxford building	-	1,255,962
Exceptional Items - HOH Oxford funds income	190,002	-
Exceptional items - clawback	-	14,829
	190,138	1,270,958

The Clawback

In the prior year, exceptional items of £1,270,091 (2023: £444,662) in respect of a clawback of costs incurred between 2019 and 2023 in relation to the running, and sale of a building in Oxford which formerly belonged to Deaf Direct.

Sale of Oxford Building

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

During the year, there was additional income of £190,002 received from the other small recipient charities due shares of the Oxford Building Sale, these charities requested Action Deafness receive this income and utilise for the benefit of local communities

continued...

ACTION DEAFNESS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2025

7. RAISING FUNDS

Other trading activities

	2025	2024
	£	£
Communication support	8,263	3,076
Support costs	30	-
	8,293	3,076

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 9)	Totals
	£	£	£
Communications	932,611	10,727	943,338
Community support	1,295,658	37,048	1,332,706
Learning	614	-	614
Other services	(4,230)	127,678	123,448
Business development	41,451	644	42,095
Fundraising	27,802	974	28,776
Central operational costs	13,312	649,722	663,034
Professional fees	15,500	3,901	19,401
Innovation Project	2,495	-	2,495
Oxford Projects	64,488	2,768	67,256
	2,389,701	833,462	3,223,163

9. SUPPORT COSTS

	Central Overheads	Finance	IT & Phones
	£	£	£
Other trading activities	30	-	-
Communications	875	-	9,503
Community support	30,596	280	5,345
Other services	120,488	5,627	3
Business development	-	-	-
Fundraising	934	-	-
Central operational costs	525,187	39,164	51,410
Professional fees	-	-	-
Oxford Projects	-	-	-
	678,110	45,071	66,261

	Professional fees	Governance costs	Totals
	£	£	£
Other trading activities	-	-	30
Communications	349	-	10,727
Community support	827	-	37,048
Other services	1,560	-	127,678
Business development	644	-	644
Fundraising	40	-	974
Central operational costs	13,476	20,485	649,722
Professional fees	3,901	-	3,901
Oxford Projects	2,768	-	2,768
	23,565	20,485	833,492

continued...

10. NET INCOME/(EXPENDITURE)

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

	2025	2024
	£	£
Auditors remuneration	20,485	28,949
Depreciation - owned assets	11,027	11,108
Other operating leases	12,702	13,247
Website amortisation	3,600	3,600

Auditors' fees of £20,485 (2024: £28,949) which are included within Central Operational Costs include costs for the preparation of the accounts and other advisory services in relation to VAT and additional services.

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2025 nor for the year ended 30 September 2024.

Trustees' expenses

During the year, travel expenses of £252.31 (2024: £Nil) were reimbursed to trustees. No other remuneration, benefits or expenses were paid to trustees during either year.

12. STAFF COSTS

One employee had employee benefits in excess of £90,000 (2024: 0).

No employees had employee benefits between £70,000-£80,000 (2024: 1).

Two employees had employee benefits between £60,000-£70,000 (2024: Nil).

No other employees had employee benefits in excess of £60,000 (2024: Nil).

On a monthly basis there were 104 (2024: 98) staff spending most of their time on charitable activities.

Figures on a full-time equivalent basis were 39 (2024: 51).

At the end of the year there were 6 Trustees (2024: 6).

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

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

The total employment benefits of the key management personnel of the charity were £272,325 (2024: £208,192).

continued...

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Walsall Deaf Society (Designated) £	Oxford Clawback Fund (Designated) £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	52,662	-	-
Charitable activities			
Communications	972,046	-	-
Community support	1,152,120	-	-
Learning	7,591	-	-
Other services	12,562	-	-
Books, DVDs and AD Tech	52,706	-	-
Provision of services	166,435	-	-
Investment income	39,827	-	-
Other income	167	-	14,829
Total	2,456,116	-	14,829
EXPENDITURE ON			
Raising funds	3,076	-	-
Charitable activities			
Communications	835,653	-	-
Community support	1,009,317	-	-
Learning	353	-	-
Other services	112,126	22,812	-
Business development	(6,440)	-	-
Fundraising	9,320	-	-
Central operational costs	428,472	-	130,545
Professional fees	32,265	-	-
Innovation Project	-	-	-
Oxford Projects	-	-	-
Total	2,424,142	22,812	130,545
Net gains on investments	971	-	-
NET INCOME/(EXPENDITURE)	32,945	(22,812)	(115,716)
RECONCILIATION OF FUNDS			
Total funds brought forward	210,443	294,051	303,771
TOTAL FUNDS CARRIED FORWARD	243,388	271,239	188,055

	Oxford Projects (Designated) £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	-	52,662
Charitable activities			
Communications	-	-	972,046
Community support	-	-	1,152,120

continued...

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Oxford Projects (Designated) £	Restricted funds £	Total funds £
Learning	-	-	7,591
Other services	-	30,000	42,562
Books, DVDs and AD Tech	-	-	52,706
Provision of services	-	-	166,435
Investment income	-	-	39,827
Other income	1,255,962	-	1,270,958
Total	1,255,962	30,000	3,756,907
EXPENDITURE ON			
Raising funds	-	-	3,076
Charitable activities			
Communications	-	-	835,653
Community support	-	-	1,009,317
Learning	-	-	353
Other services	-	-	134,938
Business development	-	-	(6,440)
Fundraising	-	-	9,320
Central operational costs	-	-	559,017
Professional fees	-	-	32,265
Innovation Project	-	2,495	2,495
Oxford Projects	111,630	-	111,630
Total	111,630	2,495	2,691,624
Net gains on investments	-	-	971
NET INCOME	1,144,332	27,505	1,066,254
RECONCILIATION OF FUNDS			
Total funds brought forward	-	-	808,265
TOTAL FUNDS CARRIED FORWARD	1,144,332	27,505	1,874,519

14. INTANGIBLE FIXED ASSETS

	Website £
COST	
At 1 October 2024 and 30 September 2025	10,800
AMORTISATION	
At 1 October 2024	3,600
Charge for year	3,600
At 30 September 2025	7,200
NET BOOK VALUE	
At 30 September 2025	3,600
At 30 September 2024	7,200

continued...

ACTION DEAFNESS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2025

15. TANGIBLE FIXED ASSETS

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 October 2024	14,954	61,565	76,519
Additions	-	11,863	11,863
At 30 September 2025	14,954	73,428	88,382
DEPRECIATION			
At 1 October 2024	14,954	44,783	59,737
Charge for year	-	11,027	11,027
At 30 September 2025	14,954	55,810	70,764
NET BOOK VALUE			
At 30 September 2025	-	17,618	17,618
At 30 September 2024	-	16,782	16,782

16. FIXED ASSET INVESTMENTS

	Listed investments £	Unlisted investments £	Totals £
MARKET VALUE			
At 1 October 2024	11,773	2,742	14,515
Revaluations	(364)	471	107
At 30 September 2025	11,409	3,213	14,622
NET BOOK VALUE			
At 30 September 2025	11,409	3,213	14,622
At 30 September 2024	11,773	2,742	14,515

The investment assets are held:

	Listed investments £	Totals £
In the UK	11,409	11,773
	11,409	11,773

Cost or valuation at 30 September 2025 is represented by:

	Listed investments £	Unlisted investments £	Totals £
Valuation in 2025	11,409	3,213	14,622

continued...

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	661,349	417,650
Other debtors	3,157	1,944
VAT	-	499
Prepayments and accrued income	72,195	71,174
	736,701	491,267

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	207,998	137,148
Social security and other taxes	39,636	25,412
VAT	35,097	34,456
Other creditors	14,425	11,824
Accruals and deferred income	116,658	75,809
	413,814	284,649

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

The opening deferred income consisted of:

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

The closing deferred income consists of:

-£Nil Grants and donation income
-£6,049 Community support work income
-£35,611 SLA Income

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

continued...

19. MOVEMENT IN FUNDS

	At 1.10.24 £	Net movement in funds £	Transfers between funds £	At 30.9.25 £
Unrestricted funds				
General fund	157,636	(258,909)	288,136	186,863
Fixed Assets	23,981	(14,627)	11,864	21,218
Fixed Assets Investment Fund	14,807	118	-	14,925
Pension Reserve	(31)	(107)	-	(138)
Deaf Vibe Unrestricted Merger Reserve	-	(3,286)	-	(3,286)
Walsall Deaf Society (Designated)	271,239	(14,987)	-	256,252
Oxford Clawback Fund (Designated)	188,054	(981)	-	187,073
Oxford Projects (Designated)	1,144,332	(64,488)	(300,000)	779,844
Designated legacies	46,996	(28,579)	-	18,417
Forresters Trust (Designated)	-	11,146	-	11,146
Lottery - Year 1 (Designated)	-	13,743	-	13,743
	1,847,014	(360,957)	-	1,486,057
Restricted funds				
Eveson Grant	30,000	2,840	-	32,840
Innovation Project	(2,495)	(2,495)	-	(4,990)
Oxford Projects (Restricted)	-	187,234	-	187,234
	27,505	187,579	-	215,084
TOTAL FUNDS	1,874,519	(173,378)	-	1,701,141

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	2,789,469	(3,048,378)	-	(258,909)
Fixed Assets	-	(14,627)	-	(14,627)
Fixed Assets Investment Fund	471	11	(364)	118
Pension Reserve	-	(107)	-	(107)
Deaf Vibe Unrestricted Merger Reserve	-	(3,286)	-	(3,286)
Walsall Deaf Society (Designated)	-	(14,987)	-	(14,987)
Oxford Clawback Fund (Designated)	-	(981)	-	(981)
Oxford Projects (Designated)	-	(64,488)	-	(64,488)
Designated legacies	-	(28,579)	-	(28,579)
Forresters Trust (Designated)	38,500	(27,354)	-	11,146
Lottery - Year 1 (Designated)	20,000	(6,257)	-	13,743
	2,848,440	(3,209,033)	(364)	(360,957)
Restricted funds				
Eveson Grant	20,000	(17,160)	-	2,840
Innovation Project	-	(2,495)	-	(2,495)
Oxford Projects (Restricted)	190,002	(2,768)	-	187,234
	210,002	(22,423)	-	187,579
TOTAL FUNDS	3,058,442	(3,231,456)	(364)	(173,378)

continued...

ACTION DEAFNESS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2025

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

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

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

Designated funds

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

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

continued...

19. MOVEMENT IN FUNDS - continued

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

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

Restricted funds

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

Eveson Grant:
Monies received towards delivering charitable activities in Worcestershire.

Transfers between funds

During the year, there was a transfer of £300,000 shown in the statement of financial activity between the designated funds and unrestricted funds. This was an amount agreed by the trustees for the future diversification of services offered by Action Deafness.

20. EMPLOYEE BENEFIT OBLIGATIONS

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

The charity participates in the scheme, a multi-employer scheme which provides benefits to some 521 non-associated participating employers. The scheme is a defined benefit scheme in the UK. It is not possible for the charity to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore, it accounts for the scheme as a defined contribution scheme.

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

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

A full actuarial valuation for the scheme was carried out at 30 September 2023. This valuation showed assets of £514.9m, liabilities of £531.0m and a deficit of £16.1m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions
From 1 April 2025 to 31 March 2028: £2,100,000 per annum, payable monthly.

Unless a concession has been agreed with the Trustees the term to 31 March 2028 applies.

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2020. This valuation showed assets of £800.3m liabilities of £831,9m and a deficit of £31.6m.To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

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

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

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

continued...

20. EMPLOYEE BENEFIT OBLIGATIONS - continued

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

	Retirement healthcare benefits	
	2025	2024
	£	£
Current service cost	-	-
Net interest from net defined benefit asset/liability	-	4
Past service cost	-	-
	-	4
Actual return on plan assets	-	-

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

	Retirement healthcare benefits	
	2025	2024
	£	£
Opening defined benefit obligation	31	122
Contributions by employer	(61)	(95)
Interest cost	-	4
Remeasurements - impacts of any change in assumptions	1	-
Remeasurements - amendments to the contribution schedule	167	-
	138	31

Changes in the fair value of scheme assets are as follows:

	Retirement healthcare benefits	
	2025	2024
	£	£
	-	-

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

	2025	2024
	£	£
	-	-

The major categories of scheme assets as amounts of total scheme assets are as follows:

	2025	2024
	£	£
	-	-

continued...

20. EMPLOYEE BENEFIT OBLIGATIONS - continued

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

	2025	2024
Discount rate	4.33%	5.24%

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

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

DEFICIT CONTRIBUTIONS SCHEDULE

Year	30 September 2025	30 September 2024
	£	£
Year 1	58	32
Year 2	58	-
Year 3	29	-
Year 4	-	-

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

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

21. OTHER FINANCIAL COMMITMENTS

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

	2025	2024
	£	£
In one year	2,017	1,354
	2,017	1,354

22. RELATED PARTY DISCLOSURES

During the year, a related party of a trustee received £3,363.72 (2024 £Nil) In remuneration for employment at the charity. This remuneration was paid at the market rate and was an arms length transaction.

23. POST BALANCE SHEET EVENTS

In the 2025/2026 financial year, alongside the integration of Wales Council for Deaf People (WCDP) in November 2025, Action Deafness had already entered into discussions with deafPLUS and Gloucestershire Deaf Association (GDA) regarding proposed merger and integration arrangements. These discussions reflect a shared commitment to strengthening Deaf-led provision and improving long-term sustainability across a wider geographical footprint.

Following completion of due diligence, these arrangements have been finalised in the 2025/2026 financial year, with the merger with deafPLUS completed in April 2026 and the integration of GDA in June 2026. Both organisations are being incorporated into the Action Deafness infrastructure, with appropriate transitional arrangements to ensure continuity of services and preservation of local identity where appropriate.

continued...

24. FINANCIAL INSTRUMENTS

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

	2025	2024
	£	£
Financial assets at fair value through income and expenditure		
Listed investments	11,410	11,773

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

	2025	2024
	£	£
Net gains and losses (including changes in fair value)		
Financial assets measured at fair value through net income/expenditure	(364)	971

The total dividend income from financial assets that are measured at fair value through the income statement was £471 (2024 - £439).

25. LIMITED BY GUARANTEE

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

ACTION DEAFNESS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2025

	2025	2024
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	30,048	5,666
Legacies	-	46,996
	30,048	52,662
Investment income		
Dividends received	471	439
Deposit account interest	40,096	39,388
	40,567	39,827
Charitable activities		
Course fees	33,346	33,511
BSL interpreting	1,017,885	945,828
Community support income	1,395,307	1,135,725
Grants	78,500	42,562
Books, DVDs and AD Tech sales	41,818	53,004
Additional services income	230,833	182,830
	2,797,689	2,393,460
Other income		
Other income	136	167
Exceptional items - sale of Oxford building	-	1,255,962
Exceptional Items - HOH Oxford funds income	190,002	-
Exceptional items - clawback	-	14,829
	190,138	1,270,958
Total incoming resources	3,058,442	3,756,907
EXPENDITURE		
Other trading activities		
Communication support	8,263	3,076
Charitable activities		
Wages	1,104,074	930,713
Social security	99,991	58,217
Pensions	25,561	13,785
Support workers	-	93
Interpreter's fees	812,728	676,758
BSL course costs	229	227
Training costs	25,525	8,225
Travelling and subsistence	154,408	143,225
Consultancy fees	94,834	50,478
Subscriptions	4,568	4,322
Purchases	23,970	26,113
PayPal and Amazon fees	-	7
Video production costs	16,068	5,501
Oxford projects	67,451	111,630
Carried forward	2,429,407	2,029,294

ACTION DEAFNESS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2025

	2025	2024
	£	£
Charitable activities		
Brought forward	2,429,407	2,029,294
Operational expenditure credit	(67,320)	-
Operational Expenditure	27,614	-
	2,389,701	2,029,294
Support costs		
Central Overheads		
Trustees' expenses	1,681	3,047
Wages	474,182	383,923
Social security	54,313	38,063
Pensions	19,572	12,883
Rental lease expenditure	12,702	13,247
Light and heat	-	(439)
Postage and stationery	2,038	(11)
Advertising	5,770	1,989
Sundries	41,001	26,147
Storage	25,599	8,722
Travel and subsistence	28,039	25,278
Volunteer expenses	780	268
Subscriptions	11,160	8,638
Computer costs	1,273	1,868
	678,110	523,623
Finance		
Pensions	430	223
Insurance	13,956	13,130
Irrecoverable VAT	9,256	(500)
Sundries	3,794	3,942
Bank charges	3,008	2,716
Pension finance cost	-	4
Computer software	3,600	3,600
Computer equipment	11,027	11,108
	45,071	34,223
IT & Phones		
Telephone	14,637	14,575
Repairs and renewals	-	(488)
Software and website support	46,470	38,307
Computer costs	5,154	4,602
	66,261	56,996
Professional fees		
Legal and professional fees	13,712	4,793
Accountancy	9,853	10,670
	23,565	15,463
Governance costs		
Auditors' remuneration	20,485	28,949
Total resources expended	3,231,456	2,691,624
Net (expenditure)/income before gains and losses	(173,014)	1,065,283

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DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2025

	2025	2024
	£	£
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	(364)	971
Net (expenditure)/income	(173,378)	1,066,254

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