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**DEAFBLIND SCOTLAND**  
(A company limited by guarantee)

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**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**DEAFBLIND SCOTLAND**  
**(A company limited by guarantee)**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2023**

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**Trustees**

Isabelle Mcgrath-Mccutcheon  
Twimukye Mushaka  
Colin Smith  
John Owens (resigned 14 April 2023)  
Deborah Wherret (resigned 14 April 2023)  
Kyle Bettley  
John Long (appointed 24 June 2022)  
Irene McClure (appointed 24 June 2022)

**Company registered number**

SC216974

**Charity registered number**

SC031167

**Registered office & principal address**

1 Neasham Drive  
Kirkintilloch  
G66 3FA

**Company secretary**

Isabella Goldie

**Key Management Personnel**

Margaret Stygal, Head of Finance  
Isabella Goldie, Chief Executive Officer

**Independent auditor**

French Duncan LLP trading as AAB  
Chartered Accountants and Statutory Auditors  
133 Finnieston Street  
Glasgow  
G3 8HB

**Bankers**

Royal Bank of Scotland  
116 Cowgate  
Kirkintilloch  
Glasgow  
G66 1JX

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**DEAFBLIND SCOTLAND**  
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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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The Trustees (who are also directors of the charitable company for the purposes of company law) present their annual report together with the audited financial statements of the company for the year ending 31 March 2023. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 is not required.

### **Objectives and activities**

#### **a. Policies and objectives**

During the reporting period the charity launched a new 5-year strategy 'Right to Dream'. This Strategy was built upon a Deafblind Manifesto created by a Leadership Group of deafblind people who were funded by the Big Lottery Lived Experience Programme during the previous reporting period. This strategy was launched at the Annual General Meeting of Deafblind Scotland members in summer 2022. Embedded within this strategy is a priority to take early intervention action to support people who are at risk of a second sensory loss or who are experiencing a deterioration in their sensory loss(es). This priority recognises the recent changes to the Memorandum of Association that allows Deafblind Scotland to also work with people who are at risk of a second sensory loss. To support this growing programme of work two of the organisation's staff have commenced study on the Diploma course in Rehabilitation of People with Visual Impairment at Glasgow Caledonian University.

As part of the Scottish Government's Equality and Human Rights funded Right to Dream Programme (R2D), a peer leadership group of Ambassadors have worked closely with the CEO and the Development Committee to create a Policy Plan outlining 7 policy priorities to guide the organisation's campaigning and influencing work. These priorities are: improved access to Guide Communicators; addressing health inequalities; influencing the development of the National Care Service; and of the emerging Scottish Human Rights Legislation; more inclusive neighbourhoods; better access to transport; and recognition of deafblindness and Deaf/deafblind communication skills in schools. R2D programme has raised awareness amongst 500 people with sensory loss on their Human rights through a wide arching peer led training programme and as we enter 2023 the programme began to develop a training programme focussed on public services to help them better understand their duties to uphold the rights of people with sensory loss.

At the beginning of the year the CEO worked with a review group to create two papers outlining the case for the adoption of a definition of deafblindness as a distinct disability in Scotland. These papers presented to the Scottish Parliament's Cross Party Group on Deafness and a working group co-chaired by Annabelle Ewing MSP was established to take this work forward across the year. This group will create a Declaration on Deafblindness that will be launched during Deafblind Awareness Week 2024 and showcased at a Scottish parliamentary event at the end of this week. This group is also co-chaired by a person with living experience of deafblindness, Julie Ferguson and the membership is a strong blend of lived and expert experience.

#### **b. Strategies for achieving objectives**

Our Vision:

"A society in which deafblind people have the permanent support and recognition necessary to be equal citizens". (From Deafblind Scotland's Five Year Plan 2016-2021).

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**Objectives and activities (continued)**

The Board launched a new 5-year plan for 2022-2027 in June 2022 which outlines all the charities strategies for achieving its objectives.

**c. Activities undertaken to achieve objectives**

***An Inclusive Learning and Development Centre***

During 2022/23 a short life working group of the Development Committee was set up to plan and fundraise for creation of a fully self-navigational path through the charity's land. This fundraising effort was successful with support for construction of the path being provided by the Wolfson Foundation and a legacy. The path was under construction and an opening ceremony was held in June 2023. In addition, Merchant's House have funded the creation of a small kitchen garden over three years. Planning consent for the land is currently being processed with a view to the land becoming an attractive prospect for a future buyer once the financial crisis abates. The land group and thereafter the Board have agreed that their preference is that the land would only be leased or sold to an organisation that aligns with the values and charitable objectives of Deafblind Scotland.

***Services and Programmes***

The new 5-year strategy has guided development of the support programmes within the charity. This has included establishment of rehabilitation and self-management projects to support people transitioning into a second sensory loss or experiencing worsening of their existing sensory loss. These projects are: a highly successful BSL Café funded by Scottish Government Section 10 Grant; and SensAble project funded by the Alliance's Self-management fund where people are receiving support from peers through peer buddying and digital and communication skills development. Building on learning through the pandemic we have continued to build a Mental Health and Wellbeing Programme as many deafblind people continue to experience distress in their daily lives, equally we have continued to build on support provided during lockdowns to enable deafblind people to get online through the continuation of Digital Cafés.

One central priority set out within the Right to Dream Strategy is to build outreach hubs across Scotland to ensure all who require support can access this. To this end we continue to build programmes of work in Fife including a new Creative Breaks Programme for Fife based carers. In addition, several culture and befriending projects have been funded in Lothian allowing for a second outreach hub to establish there. During the reporting period the highly successful Touching Lives Take 2 Programme culminated. This Programme operated in Fife and East Dunbartonshire. However, a legacy project in Fife has been funded through the SeeHear Fund enabling continued growth of Touching Lives Ambassadors locally. Due to the success of Touching Lives the Big Lottery has now funded a programme in Argyll and Bute and Inverclyde.

Deafblind Scotland continue to operate the largest and only accredited Guide Communicator service in Scotland. This service is graded as 5 (Very Good) by the Care Inspectorate where we are registered to deliver Housing, Support and Care at Home provisions. This continues to be a function of the organisation that is highly valued by deafblind people providing approximately 39,000 hours of support across 2022/23. This service relies on a team of highly skilled Guide Communicators who train for as much as 7 years in the range of communication skills required to support the heterogenous group of deafblind people, including BSL, Tactile and Visual Frame BSL and Deafblind Manual. The main challenge facing the organisation is the recruitment of staff to this team. The first challenge is finding a workforce with pre-existing skills and in the absence of this Deafblind Scotland have been building a range of accredited training courses during report period with the first signature accredited Deafblind Manual Level 3 course currently being piloted for existing and new Guide Communicators. In house BSL Level 1 training has also been provided with 6 individuals passing this SQA registered course and BSL Level 2 training currently being developed. The second challenge is that the hourly rate provided by the range of local authorities that fund the service only provides for Government's Social Care Living Wage Rate of £10.90. This means that this highly skilled group of communication professionals are paid rates of pay on a par with less skilled social care roles. The organisation continues to campaign for this highly specialist role to be recognised by Government and centrally commissioned to ensure an appropriate and

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**Objectives and activities (continued)**

consistent hourly rate is provided and to reduce the significant burden of tendering across all local authorities. Meantime over the past year through fundraising efforts the organization has been able to undertake a pay review and implement a new grading structure that provides for a moderately fairer rate of pay for this specialist team.

***Policy Impact***

A new policy plan was developed in early 2023 to guide campaigning and influencing work of the charity. This was developed following a consensus building exercise with Scottish Advisory Group on Deafblindness members and further refined by Right to Dream Ambassadors. Progress has been made on some of these priority areas with a deafblind representative sitting on the National Care Service and Human Rights Legislation Lived Experience Panels. After meeting Right to Dream Ambassadors, a local MSP has helped to organise a members debate on free companion travel in Parliament. Deafblind's CEO and a R2D Ambassador attends the All-Party Parliamentary Group on Ushers Syndrome at Westminster which has resulted in follow up visits from Scottish MPs. In addition, following human rights training of R2D, several members have sought legal or formal remedies for Guide Dog refusals in shop premises and taxis, all of which have led to positive outcomes. Ambassadors have engaged with a range of work on inclusive environments including a Leeds University research project. Deafblind Scotland is working with Scottish Government to support the next BSL National Plan and will undertake consultations with members in 2023 in this regard alongside supporting the refresh of the SeeHear Strategy through membership of the Government's Advisory Group and the Alliance's National Sensory Hub steering group. Lastly, through work with the Cross-Party Group on Deafness, Deafblind Scotland are leading a short life working group to set out a Declaration on Deafblindness as a distinct disability.

***Public Awareness and Training***

The training group of the Development Committee have set out a substantial training plan to sit alongside the 5-year strategy. This includes training for Deafblind Scotland staff, skills development for members, awareness training for public services and community groups and equality/accessibility training for employers. Much progress has been already made and a few examples include:

- BSL Level 1 – with 6 staff completing the course and receiving the qualification.
- Deafblind Manual – development of new course content with 8 staff undertaking the Signature qualification.
- Scottish Union of Supported Employers – working as part of the PSP project to provide training on sensory equality to employers such as the Scottish Parliament.
- Online Sensory Equality – 2 NHS Boards have purchased this online training with Fife HSCP in year 2 of purchasing a licence. 138 people have now undertaken this training.
- BSL members café – after successful application for Section 10 funding 15-20 members regularly attend the BSL café sessions allowing them to acquire new communication skills.
- Visual Loss Rehabilitation Diploma – 2 staff undertaking this diploma, allowing for provision of rehabilitation support such as long cane training and adapted cooking skills.
- Deafblind Certificate and Diploma – continued support for the roll out of these qualifications by the City of Birmingham University.

***Staff Compliment***

Key management personnel of the Charity in 2022/23 comprise Isabella Goldie - CEO, Margaret Stygal - Head of Finance, Resources and Membership and Elaine Henson - Head of Operations. During 2022/23, we had 52 active sessional Guide Communicators and 17 members of Centred based staff which is an increase of 1 on previous year due to programme growth. Deafblind Scotland currently benchmark salary expectations against the Charity Sector and compare accountability levels with roles in other similar organisations, aiming to set the salary and delegated authority at the correct level. Guide Communicator starting rate is based on the current Scottish Living Wage. This increased during the report period due to pay awards that the Scottish Government set for Social Care Workers. Building on this a grading structure for Guide Communicators has been established with new grades awarded, creating a stronger career pathway aimed at strengthening recruitment

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**Objectives and activities (continued)**

and retention of staff. Final decisions on SMT pay are made by the Chief Executive. The pay of the Chief Executive is set by the Board of Trustees.

**Achievements and performance**

**a. Review of activities**

***Significant Achievements in 2022/23***

- Launch of the new 5-year strategy 'Right to Dream.
- Commencement of construction of Deafblind Scotland Centre's new Self Navigating Path.
- Provision of approx 39,000 hours of Guide Communicator services despite ongoing staffing challenges.
- The development of the Declaration on Deafblindness short life working group.
- Successful conclusion of Touching Lives Take Two with 130 training sessions over 120 different organisations reaching over 1,000 participants and renewed funding of the project, enabling Deafblind Scotland to start to build awareness and potential future hubs in Argyll and Bute and Inverclyde.
- Deafblind Scotland member Rory Donaldson winning Sensory Loss Self-Management Award presented at the Parliament by Health Minister for supporting his peers to learn Moon in DbS Centre.
- Launching of Signature accredited Deafblind Manual Level 3 training.
- Production and successful launch events of creative projects: Claymation Animation; Dreammakers; and Storytelling Project which launched at Storytelling Centre with Ministerial keynote speech.
- Achievement of Cyber Essentials certificate of Assurance.
- Staff regrading fully implemented with no outstanding appeals.
- Successful legacy partnership with Bequeathed with a further £120,000 in new legacies during the report period.
- Grant application success of 2 out of 3 project applications.

**Financial review**

**a. Overview**

The results for the period are disclosed in the Statement of Financial Activities. The statement shows a net surplus for the year of £143,293 (2022 - £223,175). Deafblind Scotland's income for the financial year 2022/23 is £1,552,685 (2022 - £1,562,151). The expenditure for the period was £1,409,392 (2022 - £1,338,976).

**b. Going concern**

In reviewing the charity's performance the Trustees are content that the organisation is continuing to thrive despite the challenges of working through the pandemic and the current fluctuating economic environment. This healthy position has been supported by the success of Trust and Foundation fundraising and the continued demand from Local Authorities and other commissioners for the individual Guide Communicator service. The Trustees are content that the organisation now has sufficient reserves and contingency plans in place to manage any foreseeable challenges related to the operation and upkeep of the Learning and Development Centre and community based services. The organisation continues to build a small donor base and has invested in a legacy programme, alongside building a reputation with existing funders as a strong programme delivery partner. The Trustees are therefore content that the forecasts and projections for the coming year indicate that the organisation is a going concern and as a charity that is unique in serving this distinct but growing disability group one that has potential for future growth.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**c. Reserves policy**

Our total reserves are £2,881,308 (2022 - £2,738,015) of which £107,442 is restricted and £2,038,649 is tied up in property from which the Charity operates, (i.e. the head office of Deafblind Scotland). This leaves free reserves of £735,217 which are unrestricted and can be used to meet the charitable objectives. This represents over 6 months expenditure and is an improved position and is ahead of our goal of three to six months expenditure set out in our reserves policy. This level of free reserves provides cover for redundancy costs should service lines cease or to continue service delivery where funding stops or is reduced.

**d. Principal funding**

In this report period over 60% of funding was for the provision of a commissioned Guide Communication Service. Funding for this service is from a range of sources including Local Authorities/ Social Services and NHS Boards, Health and Social Care Partnership and Scottish Government. The hourly rate charged for the service, continues to cover basic costs, which are strictly controlled, although full cost recovery is not always achieved. This year did see some sign of improvements in hourly rates due to the increases to the Social Care Living Wage set out by the Scottish Government which is now £10.90 per hour. Deafblind Scotland currently have a waiting list for funded services, which would enable further growth and improved quality of life for those awaiting a service, however lack of staff resource and recruitment challenges remain a significant barrier. Other funding sources are outlined below.

***Trusts and Foundations***

In 2022/2023 the Charity accessed £425,483 from trusts and foundations based on an annual target of £215,000, we submitted 32 projects to a value of £995,949. 20 applications have been successful and 10 unsuccessful giving a success rate of 67% which is above average. The programme of 'general asks' to small trusts and foundations achieved 18 grants.

***Bequeathed, Will for Good***

We provide a free will service through Bequeathed's Will For Good - a national free charity Will scheme. Bequeathed Will for Good was promoted on social media during Free Wills month and in the Church of Scotland Magazine March 2023. Legacies in the reporting period amount to £120,000.

**Structure, governance and management**

**a. Constitution**

Deafblind Scotland is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

**b. Methods of appointment or election of Trustees**

The management of the company is the responsibility of the Trustees who are elected under the terms of the Articles of Association. Prior to a membership vote, Trustee nominees are interviewed by Board Members. Trustees of Deafblind Scotland receive Deafblind Scotland's Policy & Procedures and an Induction Pack including agreed Codes of Conduct for Trustees, Memorandum of Association, which sets out how the company is run, governed, and owned and the Articles of Association which includes the responsibilities and powers of all Trustees. Regular Board meetings and associated committees are held throughout the Financial Year, the majority of which all Trustees are required to attend.



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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**Structure, governance and management (continued)**

**c. Organisational structure and decision-making policies**

Deafblind Scotland was formed and became a company limited by guarantee on 19 March 2001. Prior to March 2001 Deafblind Scotland were the Scottish branch of Deafblind UK and previously known as the National Deafblind League which was established in Scotland in September 1989. Deafblind Scotland is a registered Scottish Charity (Charity Number SC031167), governed by our Memorandum and Articles of Association, which gives deafblind people full voting rights as Members of the Company. The Board of Directors, who are termed Trustees in Charity Law, is composed of elected individuals. Following appointments at 2023 AGM 50% of Directors have lived experience of dual sensory loss. Specialist communication, including formatted documentation, additional briefing sessions, electronic note takers and British Sign Language interpreters are provided to enable the Directors' full and equal participation. Board documents are modified and provided in Braille, Moon, Large Print, Audiotape, and CD to meet the needs of individuals. There are currently 2 sub-committees of the Board which meet every two months – Development Committee and Finance and Resource Committee, each of these are chaired by an Office bearer or Board Member in their absence. Development Committee includes representation from ordinary membership through Right to Dream Ambassadors Group. Senior Management Team comprises Chief Executive Officer and 2 Department Heads – Head of Operations and Head of Finance Resources and Membership. Programme Leaders form a leadership group that support the Senior Management Team.

The following people comprised the Board of Directors when the accounts were approved:

Kyle Bettley  
Isabelle Mcgrath McCutcheon  
Colin Smith  
John Long  
Irene McClure  
Twimukye Mushaka

**d. Policies adopted for the induction and training of Trustees**

The Board regularly considers all areas of governance at Board meetings, including strategic direction and planning; financial management and probity; personnel and health and safety issues; key policies focused on areas of risk such as safeguarding, fundraising, contingency planning, and infection control; and the risk register. In addition, a Finance and Resource sub-committee meets every two months to consider management accounts and the Development sub-committee has been meeting every two months to advise on the development and thereafter implementation and evaluation of the impact of the new 5-year strategy. This latter sub-committee has two working groups: the Land group that deals with the development of plans and funding applications to enable the development of the land and premises to evolve into a sensory campus and the Training Group which has produced a 5-year development plan for the organisation's training function. This Development sub-committee and associated working groups allow Trustees to work alongside staff team leaders and ordinary members bringing staff expertise and real lived experience together to achieve the organisations charitable objectives. This enables Trustees to understand the issues affecting the charity and people it serves in more detail, alongside providing ordinary members with exposure to Trustees, enabling them to learn more about the roles and responsibilities and potentially consider a future appointment. Minutes of both sub-committee meetings are distributed to all Board members. The Board of Directors now has a more streamlined meeting schedule due to the work of these sub-committees and meets 4 times a year. Alongside initial induction training, Governance training is provided on a regular basis to ensure all Trustees roles and responsibilities are clear, enabling Trustees to carry out their duties effectively in the interests of the Charity.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**Structure, governance and management (continued)**

**e. Risk Assessment and Management**

The Trustees have assessed the risks to which the company is exposed and are satisfied that systems and procedures are in place to mitigate exposure to the major risks. During the past years of the Covid 19 pandemic a Contingency Plan was created and regularly updated. This risk has now been downgraded due to the endemic nature of Covid-19 across society and with due regard to advice for social care organisations from the Government. Within the Risk Register the Senior Management Team identify emerging health and safety, financial, safeguarding, data protection, regulation and resource risks facing Deafblind Scotland. These are documented and updated regularly within the Risk Register, which is approved by the Board of Trustees and reviewed regularly at the Finance and Resource Committee. Major risks or significant changes to risks are fed back to the Board of Directors meetings.

Data Protection risk was the highest category of risk to the organisation identified in 2022/23 due to increase in data related breaches across the charitable sector.

Risk - Failure to protect personal data of service users, members, staff, and donors.

Mitigating Actions – Deafblind Scotland undertook and successfully achieved Cyber Essential Award.

As part of this thorough process all related policies and procedures were updated. Insurance review included key data breach issues and included new inclusion of data related blackmail insurance. Raisers Edge database of donors was reviewed and cleansed.

Other significant risks included:

Risk – Impact on organisational expenditure and financial security of members and staff of the cost-of-living crisis.

Mitigating Actions – Deafblind Scotland reviewed all outgoing costs and made changes where needed to bring costs down. This included energy prices. At the point of this report Deafblind Scotland were in fixed term energy deals. Connect 2 Support Staff have taken on a Cost-of-Living related Project supported by funding from the Big Lottery where they support access to cost-of-living grants and benefits. This information is also being formatted and sent to all members. Staff who use their own vehicles will receive an increase in mileage to HMRC levels in 2023/24 to offset the cost of petrol and have had a small increase this year. All staff received at least a 3% inflationary rise with grading leading to higher rates of pay for Guide Communicators.

Risk - Legislative/Compliance - Failure to meet constitutional or statutory requirements, employment regulations and governance responsibilities.

Mitigating Actions – Trustees are provided with full induction and skills analysis is undertaken to identify training needs. The Chief Executive acts as company secretary and oversees constitutional requirements taking legal advice as required. The company is registered with and inspected by the Care Inspectorate and staff members providing individual services registered with the SSSC. Chief Executive has been vetted by Disclosure Scotland and by the Care Inspectorate for suitability as Chief Executive of Registered Care Services. All staff are given regular updated safeguarding training and Government advice on Covid-19 health protection measures are fully implemented. All staff are members of the PVG scheme. HR support is procured on an annual rolling contract. Compliance has been tested during tendering processes which all had successful outcomes. Most recently putting in place some further safeguards such as Abuse Insurance and enhanced Employment Tribunal Cover.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**Plans for future periods**

In the summer of 2023, the charity officially opened the first of a kind self-navigating path that will provide deafblind people with the opportunity to transit to the centre independently. This opening event took place during Deafblind Awareness week. Another major development across the coming year will be the creation of a Declaration on defining Deafblindness as a distinct disability in Scotland. Both developments have been emerging in partnership with deafblind people who have adopted leadership roles across the organisation from Board and Committee membership through to providing support to their peers. This peer leadership will build further in 2023/24 through initiatives like the SensAble Project Buddy programme. Deafblind Scotland will continue to develop services and skills development programmes for deafblind people with a priority area being early intervention support for people transitioning into a second sensory loss. This work will be strengthened by two members of staff who will emerge as qualified Rehabilitation Officers for people with visual impairment. Alongside supporting people early in their sensory loss progression we also want to consult the deafblind Scotland membership on changes to the Memorandum and Articles that would enable us to work earlier in the life course with children and young people that are diagnosed with Usher's Syndrome where although they are not currently deafblind, they will go on to be so as adults. This will enable us to work with children and their families to build skills that will better equip them to deal with the future such as touch-typing, reading braille and learning BSL, enabling them to adapt their skills to adopt Tactile or Visual Frame BSL should the future require it. As we continue to build our programmes in the Learning and Development Centre, we will also continue to reach out further across Scotland to those deafblind people who are currently without support. We will achieve this through the development of outreach hubs and strategic partnerships. Again putting deafblind people at the heart of developments we will aim to set up a short life working group to redesign the website making it a resource of excellence where deafblind people, their families and services can find the most up to date and evidenced-based information and solutions for deafblind people. Through the peer leadership of our Right to Dream Ambassador Programme we will continue to ensure that people are aware of their rights and use all our policy influencing opportunities to campaign for the key priorities that deafblind people have told us will make the biggest difference to their lives. In parallel we will grow our training programme to enable us to ensure that those supporting deafblind people have the skills they need to do so well, and that deafblind people are identified and offered support at the earliest point.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**Statement of Trustees' responsibilities**

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' 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 . 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 company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Disclosure of information to auditor**

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

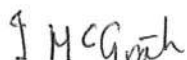
- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditor is unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

**Auditor**

The auditor, French Duncan LLP trading as AAB, has indicated his willingness to continue in office. The designated Trustees will propose a motion reappointing the auditor at a meeting of the Trustees.

In preparing this report the Trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

Approved by order of the members of the board of Trustees and signed on their behalf by:



**Isabelle Mcgrath-Mccutcheon**

Trustee

Date: 2/11/23

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF DEAFBLIND SCOTLAND**

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**Opinion**

We have audited the financial statements of Deafblind Scotland (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of financial activities, the Statement of financial position, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

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

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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.

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**(A company limited by guarantee)**

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF DEAFBLIND SCOTLAND (CONTINUED)**

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**Other information**

The other information comprises the information included in the Annual report other than the financial statements and our Auditor's report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Opinion 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 Directors' report 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 our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

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

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

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**DEAFBLIND SCOTLAND**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF DEAFBLIND SCOTLAND (CONTINUED)**

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**Responsibilities of trustees**

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

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

**Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and 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 extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

***The extent to which the audit was considered capable of detecting irregularities including fraud***

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable company through discussions with trustees and other management, and from our charity sector knowledge;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, data protection, anti-bribery, employment, and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

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**DEAFBLIND SCOTLAND**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF DEAFBLIND SCOTLAND (CONTINUED)**

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***The extent to which the audit was considered capable of detecting irregularities including fraud (continued)***

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed high level analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance.

Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditor's report.



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**DEAFBLIND SCOTLAND**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF DEAFBLIND SCOTLAND (CONTINUED)**

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**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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, its members, as a body, and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.



**Antony J Sinclair (Senior Statutory Auditor)**  
**for and on behalf of**  
**French Duncan LLP**

Chartered Accountants and Statutory Auditors  
133 Finnieston Street  
Glasgow  
G3 8HB

Date: 02/11/2023

French Duncan LLP trading as AAB are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

**DEAFBLIND SCOTLAND**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<b>Income from:</b>					
Donations and legacies	4	277,428	384,492	661,920	792,415
Charitable activities	5	857,899	6,000	863,899	754,958
Other trading activities	6	23,661	-	23,661	14,732
Investments	7	3,205	-	3,205	46
<b>Total income</b>		<b>1,162,193</b>	<b>390,492</b>	<b>1,552,685</b>	<b>1,562,151</b>
<b>Expenditure on:</b>					
Raising funds	8	87,558	-	87,558	77,580
Charitable activities	9	951,029	370,805	1,321,834	1,261,396
<b>Total expenditure</b>		<b>1,038,587</b>	<b>370,805</b>	<b>1,409,392</b>	<b>1,338,976</b>
<b>Net movement in funds</b>		<b>123,606</b>	<b>19,687</b>	<b>143,293</b>	<b>223,175</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		2,650,260	87,755	2,738,015	2,514,840
Net movement in funds		123,606	19,687	143,293	223,175
<b>Total funds carried forward</b>		<b>2,773,866</b>	<b>107,442</b>	<b>2,881,308</b>	<b>2,738,015</b>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 19 to 36 form part of these financial statements.

**DEAFBLIND SCOTLAND**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: SC216974**

**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MARCH 2023**

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	13	2,038,649	2,038,649
Investments	14	3,086	3,086
		2,041,735	2,041,735
<b>Current assets</b>			
Debtors	15	146,912	330,898
Cash at bank and in hand		728,365	434,441
		875,277	765,339
Creditors: amounts falling due within one year	16	(35,704)	(69,059)
<b>Net current assets</b>		839,573	696,280
<b>Total assets less current liabilities</b>		2,881,308	2,738,015
<b>Total net assets</b>		2,881,308	2,738,015
<b>Charity funds</b>			
Restricted funds	18	107,442	87,755
Unrestricted funds	18	2,773,866	2,650,260
<b>Total funds</b>		2,881,308	2,738,015

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

**Isabelle Mcgrath-Mccutcheon**

Trustee

Date: 21/11/23

The notes on pages 19 to 36 form part of these financial statements.

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**DEAFBLIND SCOTLAND**  
**(A company limited by guarantee)**

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**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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	Note	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Net cash used in operating activities	21	290,719	31,261
		<hr/>	<hr/>
<b>Cash flows from investing activities</b>			
Dividends, interests and rents from investments		3,205	46
		<hr/>	<hr/>
<b>Net cash provided by investing activities</b>		3,205	46
		<hr/>	<hr/>
<b>Change in cash and cash equivalents in the year</b>		293,924	31,307
Cash and cash equivalents at the beginning of the year		434,441	403,134
		<hr/>	<hr/>
<b>Cash and cash equivalents at the end of the year</b>	22	728,365	434,441
		<hr/> <hr/>	<hr/> <hr/>

The notes on pages 19 to 36 form part of these financial statements

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**DEAFBLIND SCOTLAND**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**1. General information**

The charitable company is a company limited by guarantee incorporated in the United Kingdom and registered in Scotland (company number SC216974) and is charity registered in Scotland (charity number SC031167). The registered office is 1 Neasham Drive, Kirkintilloch, Glasgow, G66 3FA. The members of the company are the Trustees named on page 1. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charitable company.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Deafblind Scotland meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Going concern**

The trustees ordinarily review the charity's forecasts and projections to ensure that Deafblind Scotland has sufficient resources to enable it to meet its liabilities as they fall due for a period of at least twelve months from the date of signing the financial statements.

In common with other charitable organisations, Deafblind Scotland depends upon income from its donors, grant givers and other supporters in order to ensure its charitable objectives continue to be achieved. The trustees have reviewed and updated the forecasts and projections considering any remaining impact of the pandemic and the current economic and inflationary uncertainties, and the potential impact upon future income streams and services provided, including the actions that could be taken if income were to reduce. The charity has good relationships with both its funders and suppliers with no reason to believe this will not continue in current and future years. The charity also has a strong cash balance for its size, and the team have adapted and are working well within the changed working patterns since the pandemic. After taking all these factors into account, the trustees are of the opinion that Deafblind Scotland has and will have adequate financial resources to continue its activities for at least 12 months from when the accounts are approved and hence the accounts are prepared on a going concern basis.

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**DEAFBLIND SCOTLAND**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

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**2. Accounting policies (continued)**

**2.3 Income**

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

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the company, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Statement of financial position. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**2.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs. Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

**2.5 Government grants**

Grants are accounted under the accruals model as permitted by FRS 102. Grants of a revenue nature are recognised in the Statement of Financial Activities in the same period as the related expenditure.

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**DEAFBLIND SCOTLAND**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**2. Accounting policies (continued)**

**2.6 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.7 Tangible fixed assets and depreciation**

Tangible fixed assets costing £15,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

At each reporting date the company assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Office equipment	- 25% straight line basis
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There is no depreciation charged on freehold property as the residual value of the property is greater than its carrying value.

**2.8 Investments**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Statement of financial position date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

**2.9 Debtors**

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

**2.10 Cash at bank and in hand**

Cash at bank and 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.

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**DEAFBLIND SCOTLAND**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**2. Accounting policies (continued)**

**2.11 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Statement of financial position date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

**2.12 Financial instruments**

The company 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.

**2.13 Operating leases**

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

**2.14 Pensions**

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

**2.15 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.



**DEAFBLIND SCOTLAND**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**3. Critical accounting estimates and areas of judgement**

In preparing the financial statements, management are required to make judgements, estimates and assumptions that affect the amounts reported for revenues and expenses during the year and assets and liabilities as at the balance sheet date. However, the nature of estimation means actual outcomes could differ from those estimates. There are no judgements or estimates deemed to have a significant effect on amounts recognised in the financial statements.

**4. Income from donations and legacies**

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
<b>Grants</b>				
Blindcraft	-	19,586	<b>19,586</b>	23,635
Scottish National lottery - Improving lives	-	26,711	<b>26,711</b>	22,500
Scottish Government Grants	-	4,097	<b>4,097</b>	13,000
Inspiring Scotland	-	72,576	<b>72,576</b>	35,696
<b>Total Grants</b>	<b>-</b>	<b>122,970</b>	<b>122,970</b>	<b>94,831</b>
Donations	33,811	1,152	<b>34,963</b>	63,549
Trusts and Legacies	165,113	260,370	<b>425,483</b>	539,826
Other grant income	18,504	-	<b>18,504</b>	21,587
Coronavirus Job Retention Scheme	-	-	-	12,622
Greater Glasgow and Clyde NHS	60,000	-	<b>60,000</b>	60,000
	<b>277,428</b>	<b>384,492</b>	<b>661,920</b>	<b>792,415</b>
<i>Total 2022</i>	<b>458,140</b>	<b>334,275</b>	<b>792,415</b>	

**DEAFBLIND SCOTLAND**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**5. Income from charitable activities**

	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<i>Total funds 2022 £</i>
Training	2,485	6,000	<b>8,485</b>	16,180
Guide Communicator fees	832,340	-	<b>832,340</b>	718,578
Service user mileage reimbursed	23,074	-	<b>23,074</b>	20,200
	<u>857,899</u>	<u>6,000</u>	<u><b>863,899</b></u>	<u>754,958</u>
<i>Total 2022</i>	<u>742,958</u>	<u>12,000</u>	<u>754,958</u>	

**6. Income from other trading activities**

**Income from fundraising events**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<i>Total funds 2022 £</i>
Fundraising	1,714	<b>1,714</b>	1,424
	<u>1,714</u>	<u><b>1,714</b></u>	<u>1,424</u>
<i>Total 2022</i>	<u>1,424</u>	<u>1,424</u>	

**Income from non charitable trading activities**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<i>Total funds 2022 £</i>
Charity Shop sales	21,947	<b>21,947</b>	13,308
	<u>21,947</u>	<u><b>21,947</b></u>	<u>13,308</u>
<i>Total 2022</i>	<u>13,308</u>	<u>13,308</u>	

**DEAFBLIND SCOTLAND**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**7. Investment income**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<i>Total funds 2022 £</i>
Bank Interest	3,205	<b>3,205</b>	46
	<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>
<i>Total 2022</i>	<i>46</i>	<i>46</i>	
	<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>	

**8. Expenditure on raising funds**

**Costs of raising voluntary income**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<i>Total funds 2022 £</i>
Fundraising costs	5,932	<b>5,932</b>	5,364
Staff costs	58,369	<b>58,369</b>	48,665
	<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>
	64,301	<b>64,301</b>	54,029
	<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>
<i>Total 2022</i>	<i>54,029</i>	<i>54,029</i>	
	<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>	

Staff costs above include expenditure related to Grant Applications & Tender Submissions.

**DEAFBLIND SCOTLAND**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**8. Expenditure on raising funds (continued)**

**Other trading expenses**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<i>Total funds 2022 £</i>
Shop expenses	10,782	<b>10,782</b>	5,949
Shop wages	12,475	<b>12,475</b>	17,602
	<u>23,257</u>	<u><b>23,257</b></u>	<u>23,551</u>
<i>Total 2022</i>	<u>23,551</u>	<u>23,551</u>	

**9. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2023 £</b>	<b>Support costs 2023 £</b>	<b>Total funds 2023 £</b>	<i>Total funds 2022 £</i>
Charitable Activities	<u>1,269,134</u>	<u>52,700</u>	<u><b>1,321,834</b></u>	<u>1,261,396</u>
<i>Total 2022</i>	<u>1,217,743</u>	<u>43,653</u>	<u>1,261,396</u>	

**DEAFBLIND SCOTLAND**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**9. Analysis of expenditure by activities (continued)**

**Analysis of direct costs**

	<b>Charitable Activities 2023 £</b>	<b>Total funds 2023 £</b>	<i>Total funds 2022 £</i>
Staff costs	989,647	<b>989,647</b>	926,535
Travel	101,470	<b>101,470</b>	93,321
Project Activities	87,296	<b>87,296</b>	111,837
Equipment	18,802	<b>18,802</b>	18,678
Training	17,750	<b>17,750</b>	10,942
Accommodation	49,150	<b>49,150</b>	47,478
Professional Fees	3,543	<b>3,543</b>	8,184
Legal Fees	1,476	<b>1,476</b>	768
	<u>1,269,134</u>	<u><b>1,269,134</b></u>	<u>1,217,743</u>
<i>Total 2022</i>	<u>1,217,743</u>	<u><b>1,217,743</b></u>	

**Analysis of support costs**

	<b>Charitable Activities 2023 £</b>	<b>Total funds 2023 £</b>	<i>Total funds 2022 £</i>
Printing, Post and Stationary	13,879	<b>13,879</b>	14,682
Interpreting Costs	1,326	<b>1,326</b>	820
General	6,052	<b>6,052</b>	6,790
Membership Fees	6,820	<b>6,820</b>	6,634
Governance costs	24,623	<b>24,623</b>	14,727
	<u>52,700</u>	<u><b>52,700</b></u>	<u>43,653</u>
<i>Total 2022</i>	<u>43,653</u>	<u><b>43,653</b></u>	

2 key services provided are Guide Communicator support and Health, Wellbeing and Skills Development programmes, expenditure is split approximately 55:45 (2022- 55:45).

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**10. Auditor's remuneration**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Fees payable to the company's auditor for the audit of the company's annual accounts	<b>10,164</b>	9,240
Fees payable to the company's auditor in respect of: All taxation advisory services not included above	<b>194</b>	900
	<u><u>10,358</u></u>	<u><u>10,140</u></u>

**11. Staff costs**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>969,902</b>	907,463
Social security costs	<b>73,127</b>	68,124
Contribution to defined contribution pension schemes	<b>17,462</b>	17,215
	<u><u>1,060,491</u></u>	<u><u>992,802</u></u>

The average number of persons employed by the company during the year was as follows:

	<b>2023</b>	<b>2022</b>
	<b>No.</b>	<b>No.</b>
Cost of generating funds	<b>3</b>	2
Charitable activities	<b>39</b>	38
	<u><u>42</u></u>	<u><u>40</u></u>

No employee received remuneration amounting to more than £60,000 in either year.

Total remuneration (including employer NIC and pension contributions) in respect of key management personnel was £165,646 (2022 - £158,302).

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**12. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year, no Trustee expenses have been incurred (2022 - £NIL).

**13. Tangible fixed assets**

	Freehold property £	Office equipment £	Total £
<b>Cost or valuation</b>			
At 1 April 2022 and 31 March 2023	2,038,649	86,458	2,125,107
<b>Depreciation</b>			
At 1 April 2022 and 31 March 2023	-	86,458	86,458
<b>Net book value</b>			
At 31 March 2023	2,038,649	-	2,038,649
At 31 March 2022	2,038,649	-	2,038,649

**14. Fixed asset investments**

	Listed Investments
<b>Market value</b>	
At 1 April 2022 and 31 March 2023	3,086

**15. Debtors**

	2023 £	2022 £
<b>Due within one year</b>		
Trade debtors	106,400	107,226
Prepayments and accrued income	40,512	223,672
	<u>146,912</u>	<u>330,898</u>

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**16. Creditors: Amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	<b>2,891</b>	21,664
Other taxation and social security	-	14,859
Other creditors	<b>15,250</b>	6,494
Accruals and deferred income	<b>17,563</b>	26,042
	<u><b>35,704</b></u>	<u>69,059</u>

**17. Financial instruments**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Financial assets</b>		
Financial assets measured at fair value through income and expenditure	<u><b>3,086</b></u>	<u>3,086</u>

Financial assets measured at fair value through income and expenditure comprise of investments.



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**NOTES TO THE FINANCIAL STATEMENTS  
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**18. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Path development	-	-	-	50,000	50,000
IT upgrade project	-	-	-	30,000	30,000
	-	-	-	80,000	80,000
<b>General funds</b>					
General Funds	2,650,260	1,162,193	(1,038,587)	(80,000)	2,693,866
<b>Total Unrestricted funds</b>	<b>2,650,260</b>	<b>1,162,193</b>	<b>(1,038,587)</b>	<b>-</b>	<b>2,773,866</b>
<b>Restricted funds</b>					
Trusts	62,715	267,522	(250,627)	-	79,610
Blindcraft	23,635	19,586	(23,635)	-	19,586
The National Lottery Community Fund/Robertson Trust - Improving Lives	-	26,711	(26,711)	-	-
Scottish Government - Equality & Human Rights Fund	1,405	72,576	(65,735)	-	8,246
Scottish Government - Section 10	-	4,097	(4,097)	-	-
	87,755	390,492	(370,805)	-	107,442
<b>Total of funds</b>	<b>2,738,015</b>	<b>1,552,685</b>	<b>(1,409,392)</b>	<b>-</b>	<b>2,881,308</b>

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**18. Statement of funds (continued)**

**Restricted Funds:**

Equality and Human Rights Fund - to advance equality and realise human rights for people with sensory impairments through providing human rights training.

Blindcraft - The Touching More Lives (TML) project increases sensory equality and challenges stereotypes of deafblind people using a peer led and lived experience model.

Robertson Trust/ Improving Lives - addressing the significant health inequalities experienced by deafblind people to reduce the levels of exclusion faced by one of Scotland's most vulnerable groups.

Scottish Government - Deafblind people experience improved health and wellbeing and reduced health inequalities, lack of access to mental health improvement information, guidance and support.

Trusts - Various Trusts & Foundations contribution to Deafblind Scotlands range of charitable activities.

**Unrestricted Funds:**

Designated Funds - Will be utilised for the development of a path through the grounds of the Kirkintilloch site and for an upgrade to the charity's IT systems.

General Fund - Used for the operation of core services as set out in the objectives.

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**18. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 April 2021</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2022</i>
	£	£	£	£
<b>Unrestricted funds</b>				
General Funds	2,360,909	1,215,876	(926,525)	2,650,260
<b>Restricted funds</b>				
Trusts	71,491	208,769	(217,545)	62,715
Blindcraft	-	23,635	-	23,635
Scottish Government - Equality & Cohesion Fund	2,279	22,500	(24,779)	-
The National Lottery Community Fund - Leaders with Lived Experience	51,402	-	(51,402)	-
The National Lottery Community Fund/Robertson Trust - Improving Lives	21,018	42,675	(63,693)	-
Scottish Government - Wellbeing Projects	7,741	13,000	(20,741)	-
Scottish Government - Equality & Human Rights Fund	-	35,696	(34,291)	1,405
	<u>153,931</u>	<u>346,275</u>	<u>(412,451)</u>	<u>87,755</u>
<b>Total of funds</b>	<u><u>2,514,840</u></u>	<u><u>1,562,151</u></u>	<u><u>(1,338,976)</u></u>	<u><u>2,738,015</u></u>

**DEAFBLIND SCOTLAND**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**19. Summary of funds**

**Summary of funds - current year**

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Designated funds	-	-	-	80,000	80,000
General funds	2,650,260	1,162,193	(1,038,587)	(80,000)	2,693,866
Restricted funds	87,755	390,492	(370,805)	-	107,442
	<u>2,738,015</u>	<u>1,552,685</u>	<u>(1,409,392)</u>	<u>-</u>	<u>2,881,308</u>

**Summary of funds - prior year**

	<i>Balance at 1 April 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2022 £</i>
General funds	2,360,909	1,215,876	(926,525)	2,650,260
Restricted funds	153,931	346,275	(412,451)	87,755
	<u>2,514,840</u>	<u>1,562,151</u>	<u>(1,338,976)</u>	<u>2,738,015</u>

**20. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	2,038,649	-	2,038,649
Fixed asset investments	3,086	-	3,086
Current assets	767,835	107,442	875,277
Creditors due within one year	(35,704)	-	(35,704)
<b>Total</b>	<u>2,773,866</u>	<u>107,442</u>	<u>2,881,308</u>

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**20. Analysis of net assets between funds (continued)**

**Analysis of net assets between funds - prior year**

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	2,038,649	-	2,038,649
Fixed asset investments	3,086	-	3,086
Current assets	677,584	87,755	765,339
Creditors due within one year	(69,059)	-	(69,059)
<b>Total</b>	<u><u>2,650,260</u></u>	<u><u>87,755</u></u>	<u><u>2,738,015</u></u>

**21. Reconciliation of net movement in funds to net cash flow from operating activities**

	<b>2023 £</b>	<b>2022 £</b>
Net income for the year (as per Statement of Financial Activities)	<b>143,293</b>	223,175
<b>Adjustments for:</b>		
Dividends, interests and rents from investments	<b>(3,205)</b>	(46)
Decrease/(increase) in debtors	<b>183,986</b>	(192,353)
Increase/(decrease) in creditors	<b>(33,355)</b>	34,183
Increase/ (decrease) in Local Authority Refund Provision	-	(33,698)
<b>Net cash provided by operating activities</b>	<u><u><b>290,719</b></u></u>	<u><u>31,261</u></u>

**22. Analysis of cash and cash equivalents**

	<b>2023 £</b>	<b>2022 £</b>
Cash in hand	<u><u><b>728,365</b></u></u>	<u><u>434,441</u></u>

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**NOTES TO THE FINANCIAL STATEMENTS  
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**23. Analysis of changes in net debt**

	At 1 April 2022	Cash flows	At 31 March 2023
	£	£	£
Cash at bank and in hand	434,441	293,924	728,365
	<u>434,441</u>	<u>293,924</u>	<u>728,365</u>

**24. Pension commitments**

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £17,462 (2022 - £17,215).

**25. Operating lease commitments**

At 31 March 2023 the company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023	2022
	£	£
Not later than 1 year	3,518	3,518
Later than 1 year and not later than 5 years	1,768	3,536
	<u>5,286</u>	<u>7,054</u>

**26. Related party transactions**

There were no related party transactions during the year.

**27. Controlling party**

In the opinion of the Trustees, there is no ultimate controlling party.