

THE MANCHESTER DEAF CENTRE

England & Wales · Charity number 1110373

Details

Other names	THE MANCHESTER DEAF CENTRE LIMITED, MANCHESTER DEAF CENTRE, MDC
Status	Registered
Legal form	CIO
Registered	2005-07-08
Register	View on the Charity Commission register

Contact

Address	Crawford House Booth Street East Manchester Lancashire M13 9GH
Phone	01612733415
Email	info@manchesterdeafcentre.com
Website	www.manchesterdeafcentre.com

Activities

Objects: THE RELIEF OF DEAF, HARD -OF-HEARING AND DEAF-BLIND PEOPLE RESIDENT IN MANCHESTER AND THE SURROUNDING AREA BY THE PROVISION OF INFORMATION, ADVICE, EDUCATION AND FACILITIES IN THE INTERESTS OF SOCIAL WELFARE AND OTHER LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF SUCH PEOPLE ('THE OBJECTS').

Activities: We promote services to enable deaf, hard-of-hearing and deafblind people to improve the quality of their lives. The Deaf Centre provides facilities for Sports & Social Club, Deafblind, Youth Group and 50 Group. All groups are supported through training and volunteer project we have. We run an agency which provides Sign Language Interpreters. We also provide BSL and Deaf Awareness training.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Disability
- **Who:** Children/young People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Defined Groups

Geography

- **Area of benefit:** MANCHESTER AND THE SURROUNDING AREA.
- Bolton
- Bury
- Manchester City
- Oldham
- Rochdale
- Salford City
- Stockport
- Tameside
- Trafford
- Wigan

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£859,753	£867,676	£185,428	24
2024-03-31	£703,018	£1,043,598	£193,859	22
2023-03-31	£839,759	£753,679	£537,463	24
2022-03-31	£679,478	£930,361	£710,021	31
2021-03-31	£893,698	£596,980	£955,205	20

Trustees

Name	Role	Appointed
Claire Lisa Cummings	Chair	2024-08-07
Bryony Claire Parkes		2023-12-04
Christopher Coles		2023-12-04
Christos Argyropoulos		2023-08-21
Kailey Mills		2025-03-07
Pauline Roberts		2013-11-16
Tina Kirwin-McGinley		2024-05-01

Accounts

The Manchester Deaf Centre

Report and Financial Statements for the Year ended 31 March 2025

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For the Year Ended 31st March 2025

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The Manchester Deaf Centre
Reference and administrative information
For the year ended 31 March 2025

Manchester Deaf Centre converted from a charitable company (Company House - 05277257) to a Charitable Incorporated Organisation (CIO) on 21st August 2023.

Charity number	1110373	
Registered office & operational address	Crawford House, Booth Street East, Manchester, M13 9GH	
Trustees	Trustees who served during the year and up to the date of this report were as follows:	
	John Wareham	Chair (resigned 29/11/2024)
	Claire Cummings	Chair (appointed 7/8/2024)
	Christos Argyropoulos	Treasurer
	Alistair Wright	
	Pauline Roberts	
	Brian Kokoruwe	
	Shelley Lanchbury	
	Christopher Coles	
	Bryony Parkes	
	Tina Kirwin-McGinley	Appointed 29/4/2024
	Kailey Mills	Appointed 7/3/2025
	Sarah Powell	Appointed 1/8/2024
	Christine Wright	Resigned 23/6/2024
Key management Personnel	Mark Woodall	Secretary/Co-Director
	Claire Baldwin	Secretary/Co-Director
Bankers	Co-operative Bank PO Box 250 Delf House Southway Skelmersdale WN8 6WT	
Independent Examiner	Leanne Nield ACA Arc Accountancy Solutions Limited 51 Laverton Road Lytham St. Annes Lancashire FY8 1EN	

The Manchester Deaf Centre
Trustees annual report
For the year ended 31 March 2025

The trustees present their report and the unaudited financial statements for the year ended 31st March 2025. Reference and administrative information are set out on page 1 which forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Our History

The Manchester Deaf Institute was established in 1846, becoming the Manchester Deaf Centre (MDC) in 1990. MDC is the leading provider of services for deaf, deafened, hard of hearing and partial hearing people in Manchester and beyond and for those visiting Manchester to access hospitals and other services. MDC also has long established connections with other deaf centres and providers throughout the region.

Our services for deaf people which include: an employment service, youth service, community bar & cafe, volunteering scheme, Social Club, tinnitus group, sign and play pre-school group, mental health & well-being group and interpreting service. We have fully trained and qualified staff, along with established systems and procedures for the management of funded services.

We have a long history and understanding of meeting the needs of deaf/Deaf people through a variety of tailored services and methodologies. We are well placed for the provision of professional communication support services incorporating BSL (British Sign Language), (SSE) Sign Spoken English, Deaf-blind interpreters, Lip-speakers, Electronic Note-takers and SSTRs (Speech to Text Reporter).

MDC Services

Manchester Deaf Centre is at the heart of Greater Manchester's D/deaf and hard of hearing community. We are a hub for inclusion, advocacy, accessibility, support, training and information. At MDC, we are proud to provide a range of services that support and empower the community of which we are part.

Our main service offerings are:

1. Wellbeing, Advocacy, IAG, Training, Enterprise and Employment (WAITE)
2. Children and Young People
3. Our Courses and Interpreter Services

We are also proud to provide qualified and NRCPD-registered BSL/English Interpreters as means of breaking down access barriers between D/deaf and hearing people and enabling D/deaf citizens of our city region to access presently exclusive organisations spanning the public, private and not-for-profit sectors, enjoy amenities and benefit from services on an equitable basis. Manchester Deaf Centre has served as a venue for numerous organisations to host their meetings and training sessions, including the National Deaf Children's Society, NHS agencies, SignHealth, University of Manchester, Manchester Metropolitan University, and The Duke of Edinburgh's Award.

Courses for Public Benefit

The number of people who are learning BSL with us continues to grow year on year. We have delivered BSL courses to nearly 200 students across Greater Manchester, and worked with nearly 40 organisations such as Network Rail, The Christie and various NHS departments to deliver corporate training. We have worked in partnership with Manchester Adult Education Service to offer free BSL courses for Manchester residents.

Through the year, we delivered:

The Manchester Deaf Centre
Trustees annual report
For the year ended 31 March 2025

- (i) Deaf Awareness Training to organisations keen to extend their learning, begin to review and improve their operating procedures.
- (ii) Introduction to British Sign Language courses to organisations locally who were keen to extend their accessibility and reach;
- (iii) Developed partnership work with Deaf Worldwide Gym, delivering fitness sessions as well as hate crime awareness events to support Deaf people in understanding what hate crime is and how to report it.
- (iv) Driving Theory Training (in BSL); and
- (v) Adult Skills BSL Course (CLF) Funded courses for Manchester residents.

Structure, governance and management

The trustees review the aims, objectives and activities of the charity each year.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Governing document

Manchester Deaf Centre was established in 1846 as Adult Deaf and Dumb Institute. The original constitution was adopted in 1866. It changed its name in 1990 to Manchester Deaf Centre. The Deaf Centre moved from Grosvenor Street in 1975 to its present premises in Crawford House, Booth Street East. The Deaf Centre became an incorporated charity on 3 October 2005, having previously been an unincorporated charity no. 221247. Recently, 17th October 2023, The Manchester Deaf Centre adopted a new Charitable Incorporated Organisation (CIO) governing document and changed its legal status to that of a CIO.

Charity status

The charity is a Charitable Incorporated Organisation (CIO) and all members have agreed to contribute a sum not exceeding £10 in the event of a winding-up.

Governance

Our organisation is proudly governed by a diverse Board of Trustees who are predominantly from the Deaf/deaf/deafened/hard of hearing community. Allied with the skills of deaf staff members with which we work, their experiences of work and life make for authentic, grounded direction respectful of and responsive to need across the hard of hearing, D/deaf and deaf blind communities of Manchester and the wider city region. There is a shared job of leading organisational and service development within the bounds set by our charitable objectives.

Trustees

Manchester Deaf Centre continues to be led by a Board of Trustees who are mainly Deaf/deaf/deafened /hard of hearing. The Trustees bring invaluable lived experience to their work and help with strategic direction-setting, service and operational oversight, financial management and the assurance of legal compliance. The MDC Board welcomed new Trustees Dr Sarah Powell and Claire Cummings in September, and Kailey Mills in February. All three are deaf with valuable professional experience in Mental Health, Education and Sport and Science, respectively, plus different lived experiences. Kailey has experience of being a Trustee and Claire is the Creative Director of BSL Celebration which organised Manchester BSL Fest in partnership with MDC on 22 – 26 April 2024.

After three years of service as Chair, we were sorry to see John Wareham leave the Board to continue his global travels. During his tenure, John worked incredibly hard to strengthen governance procedures and Board reporting systems and leaves the MDC Board in good shape. We hugely appreciate his contributions and that we can now build on these foundations.

The Manchester Deaf Centre
Trustees annual report
For the year ended 31 March 2025

Claire Cummings took on the role of Chair in December 2024 and brings experience of networking (with both the deaf and hearing communities) and raising awareness of deafness and BSL in the mainstream community. She will use this to support the MDC Co-Directors and Board with raising the profile of MDC across Greater Manchester.

Staffing

Manchester Deaf Centre employed 24 staff this year, our BSL/CPD provision, specialist advocacy teams, and Children & Young People's Service teams seeing particular growth.

We reviewed our income generation and restructured accordingly. One staff member took redundancy, and their role was shared within the senior team. Senior Manager titles were renamed as Co-Directors, who continue to job share in overseeing Manchester Deaf Centre.

The WAITE team also underwent a restructure, with one staff member taking redundancy and another transferring to the BSL team. Employment and Advocacy services were merged into one role, with three staff members now jointly providing employment and advocacy support.

Our Children and Young People's Services were restructured, merging with our Adult Wellbeing Group. Roles and responsibilities were reviewed, resulting in two staff members leaving and two sessional workers being promoted into Children and Young People's roles. We now have three staff members delivering across Children's Services and the Wellbeing Group.

We also changed our fundraising approach, moving away from using a freelance fundraiser and instead bringing fundraising and bid writing in-house, alongside IT and administrative support. As part of the expansion of our BSL courses, we recruited a new BSL Teacher.

Volunteers

We are particularly thankful for the dedication and hard work of our volunteers who have remained committed and continue to support our organisation.

OMVCS has made changes to their funding, and we are thrilled to announce that we have successfully secured three years of funding from them. This funding can be allocated to any area of MDC, and without it, it would have been challenging to sustain some of our crucial services.

We continue to support our volunteers, through our directors to quality assure experiences, increase MDC's volunteer retention rates and the return realised on our investment of time and money in supervision and training.

We are dedicated to supporting our volunteers through our directors, ensuring the quality of their experiences, enhancing MDC's volunteer retention rates, and maximising the returns on our investments in supervision and training.

Partnership working

We continue to take the opportunity of representing hard of hearing, D/deaf and deafened citizens of the city and surrounding areas on a number of public service and policy groups, hopeful of influencing and informing change to level things up for a cohort too often cut-out or forgotten hence the disproportionately poor outcomes too often realised in all areas of life outcomes such as education, employment, health and housing.

Achievements and performance

Operations

Stockport Council will soon be releasing a tender for the BSL interpreters' contract, which we intend to apply for. In the meantime, we will continue providing the service as an extension and we are looking into other tendering bids throughout Greater Manchester.

Throughout the year, we achieved several successes in grant applications, as detailed in other sections of these accounts. Strengthening our staff team allowed us to actively pursue new contracts, thereby diversifying the income streams of Manchester Deaf Centre.

Following Manchester BSL Fest, demand for BSL courses sky rocketed. All September 2025 courses were filled in June 2025, and additional courses were arranged to meet demand. A new BSL tutors joined the team and have completed their adult teaching qualifications, bringing the number of in-house BSL tutors to 5.

More businesses and services are requesting Deaf Awareness training. A new package is being developed and an event reaching out to businesses is being planned for Deaf Awareness Week in May 2026. Room bookings are being advertised amongst local services and businesses, with a view to income generation through hiring out rooms in MDC.

Services and Projects

MDC does a huge amount of valuable work and I would like to take this opportunity to thank the MDC team – the Board, Co-Directors, Managers, staff team, volunteers, everyone who has contributed and made a difference to help MDC be the thriving heart of BSL and the deaf community in Manchester. Some highlights from the past year:

- Regular well-being walks run by the WAITE project.
- Deaf teenagers enjoying time together doing fun things including football coaching, crazy golf, drama workshops, indoor skiing and others. Many of these young deaf people experience isolation in their mainstream schools and spending time with other young deaf people is vital to their wellbeing and emotional growth.
- Young deaf adults creating a video that was included in the 'wild spaces' exhibition at Manchester Museum.
- BSL Storytimes in Central Library and being rolled out to other Libraries across Greater Manchester.
- Monthly BSL social evenings attracting upwards of 50 people.
- Manchester University BSL club members coming to the social evenings – it's so good to see young people actively involved.

Financial review

In the year reserves total £185,428. This is broken down by the following:

- £46,563 restricted funds, required to be spent on restricted projects.
- One of the restricted funds, being the WAITE project, is in a deficit position, as disclosed in note 20 of the accounts. To address this, the project team has been restructured, and the organisation is actively submitting a mix of short term and long-term funding applications to support the continuity of WAITE. Further restructuring of the team may be undertaken depending on the outcome of these funding applications.
- (£106,876) general unrestricted funds. This remains a negative fund balance following the pension exit provision incurred during the prior year which is expected to be paid back over 20 years. The balance has improved compared to the prior year. Included within general unrestricted funds there are net current assets of £9,544 available spent on any purpose the trustees deem necessary order to further

The Manchester Deaf Centre
Trustees annual report
For the year ended 31 March 2025

the charity's aims and objectives.

- £245,741 is the value of the property enhancements from the 2010/11 property refurbishment, rather than funds available to spend. This reserves balance is being reduced over the remaining lease life by the depreciation charge.

Pensions

Manchester Deaf Centre has now addressed the Greater Manchester Pension Fund issue, relating to an agreement around clearing the membership cessation charge triggered on the leaving of a staff member from the organisation in Autumn 2019. Manchester City Council (as our Local Government Pension Scheme Guarantors) have provided a subsumption agreement where we repay them the sum owed of £284,000, over 20 years. We thank the City Council for their continued support.

Grants

MDC continues to apply for grant funding and to pursue additional contracts. We have revised our business plan, and the Board and staff are unified on the importance of sustaining our service provision and forging ahead. We are hopeful that hard of hearing, D/deaf and deafened people can work with us to shape and execute our plans and a Needs Analysis, working in partnership with others, has been completed.

Reserves policy

The Board of Trustees has established a policy whereby they seek to hold sufficient reserves to continue the current activities in the event of a drop in funding and earned income for 6 months (approximately £200,000 covering staff and general running costs). We continue to assess this process, and in the coming year, we will be introducing a range of funding strategies to assist us in achieving the target.

Risk management

The charity trustees have given consideration to the major risks to which the charity is exposed and satisfied themselves that systems or procedures are established in order to manage those risks. For example, in the event that we do not raise sufficient funds to cover our operating costs, we will be required to reduce our expenditure by curtailing operational activities and as such, reduce the workforce to match this.

Going concern

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

Whilst the trustees are aware that the general unrestricted funds of the CIO are in a negative position, appropriate actions have been taken following the year end to ensure the CIO's continued access to liquidity, including access to a new financing facility which ensures that the CIO will be able to meet its liabilities as they fall due for the foreseeable future.

The trustees and management of the CIO continue to work on strengthening the income generation of the charity to ensure the long-term viability of the organisation.

Plans for the future periods

We are working hard to adapt the charity to ensure it remains relevant and resilient in the 21st century. With funding proving increasingly difficult, MDC is focusing more on income generation through the expansion of room hire, courses, training, interpreting contracts, and other innovative ideas.

Ensuring that hard of hearing, D/deaf and deafened people have a voice in decision-making around the city. This is very important of course if we are to play our part in ensuring that hard of hearing, D/deaf and deafened people can move freely in and out of services and systems, enjoy good healthcare and leisure opportunities, access and interact with the public realm and local amenities on an equitable basis. However,

Independent examiner's report
To the trustees of
The Manchester Deaf Centre

the landscape-shaping to the detriment of organisational wellbeing and core service impact is a risk we have continued to guard against.

Chair's Musings

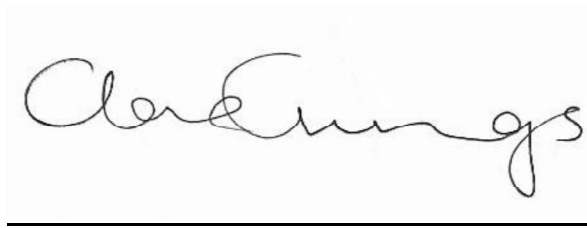
Manchester has a very special place in my heart – I'm Oldham born, was raised in Ramsbottom and am 4th (possibly more) generation Manc on my Dad's side and my maternal grandmother was a Tyrer descended from many generations in Lancashire. Manchester is in my roots, culture and identity and I just love its friendliness, bright and loud 'who cares' vibe, no-nonsense attitude of 'get on with it' and its worker bee sense of community, work ethic and industry.

Being deaf, I am passionate about deaf people and BSL signers being included equitably in society and properly supported within both 'deaf spaces' and in our communities. MDC does amazing work to support deaf children and their families, deaf young people and vulnerable deaf adults through the valuable Sign and Play, DAVE and WAITE projects, teaching BSL to the wider community and as a vibrant and welcoming place to socialise as the heart of BSL in Manchester.

When I was asked to consider becoming the Chair of MDC, I was incredibly honoured. It is my pleasure to serve MDC as your Chair and to support the team going forwards to strengthen and secure MDC's future as the service to support deaf people and BSL signers across Greater Manchester.

There is never a dull moment at Manchester Deaf Centre (MDC). True to form, this last year, or rather, six months, has been eventful. It has been a steep learning curve for the Board and Directors as we navigate becoming a 21st Century organisation. With the hard work of the Board and the staff team, I am confident that we now have the building blocks in place to secure MDC's future and to grow.

I am very proud of MDC, the team and the work they do. Together, we will continue evolving to support future generations of deaf people and BSL signers.



Claire Cummings, Chair, 22/07/2025

Independent examiner's report
To the trustees of
The Manchester Deaf Centre

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity 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 CIO and of the incoming resources and application of resources, including the income and expenditure, of the CIO 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 in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue in operation

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

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

The trustees' annual report has been approved by the trustees on 28-09-2025 and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'Claire Cummings', is written over a light blue rectangular background.

Claire Cummings

Chair

**Independent examiner's report
To the trustees of
The Manchester Deaf Centre**

I report to the charity trustees on my examination of the accounts of The Manchester Deaf Centre for the year ended 31st March 2025 which are set out on pages 10 – 29.

Responsibilities and basis of report

As the Charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2006 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants in England and Wales (ICAEW) which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Leanne Nield ACA
Arc Accountancy Solutions Limited
51 Laverton Road
Lytham St. Annes
Lancashire
FY8 1EN

Date: 30/9/25

The Manchester Deaf Centre
Statement of Financial Activities
For the year ended 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	2	11,709	4,249	15,958	7,281
Charitable activities	3	570,781	216,098	786,879	639,545
Other trading activities	4	55,239	-	55,239	54,056
Investments	5	1,677	-	1,677	2,136
Total income		639,406	220,347	859,753	703,018
Expenditure on:					
Raising funds	6	5,165	238	5,403	7,190
Charitable activities	7	615,696	246,577	862,273	1,036,408
Total expenditure		620,861	246,815	867,676	1,043,598
Net income/(expenditure) before net gains/(losses) on investments		18,545	(26,468)	(7,923)	(340,580)
Net income/(expenditure) on investments		(508)	-	(508)	(3,024)
Net income/(expenditure) for the year		18,037	(26,468)	(8,431)	(343,604)
Transfer between funds		-	-	-	-
Net movement in funds for the year		18,037	(26,468)	(8,431)	(343,604)
Reconciliation of funds:					
Total funds brought forward		120,828	73,031	193,859	537,463
Total funds carried forward		138,865	46,563	185,428	193,859

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The Manchester Deaf Centre
Balance Sheet
as at 31 March 2025

		2025	2024
	Note	£	£
Fixed Assets			
Tangible assets	15	312,369	327,999
Total fixed assets		312,369	327,999
Current assets			
Stock		560	542
Debtors	16	80,146	86,002
Cash at bank and in hand		54,027	103,328
Total current assets		134,733	189,872
Liabilities			
Creditors: amounts falling due in less than one year	17	(78,626)	(78,217)
Net current assets		56,107	111,655
Total assets less current liabilities		368,476	439,654
Creditors: amounts falling due after more than one year	18	(183,048)	(12,915)
Provisions for liabilities	19	-	(232,880)
Net assets		185,428	193,859
The funds of the charity:			
Restricted income funds	20	46,563	73,031
Unrestricted income funds			
General fund	21	(106,876)	(133,104)
Refurbishment General fund	21	245,741	253,932
Total charity funds		185,428	193,859

For the year ending 31 March 2025, the CIO was entitled to exemption from audit and are as such have been independently examined.

Trustees' responsibilities:

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to the accounting records and the preparation of accounts.

The notes on pages 13 to 29 form part of these accounts.

Approved by the trustees on 19 September 2025 and signed on their behalf by:



Christos Argyropoulos (Treasurer)

The Manchester Deaf Centre
Statement of Cash Flows
For the year ended 31 March 2025

	Note	2025 £	2024 £
Cash provided by/(used in) operating activities	23	<u>(22,645)</u>	<u>(13,184)</u>
<i>Cash flows from investing activities:</i>			
Dividends, interest and rents from investments		1,677	2,136
Purchase of tangible fixed assets		(9,400)	(19,400)
Proceeds from the sale of investments		-	-
Cash provided by / (used in) investing activities		<u>(7,723)</u>	<u>(17,264)</u>
<i>Cash flows from financing activities:</i>			
Repayment of borrowing		(10,649)	(72,735)
Repayment of pension exit liability		(8,284)	
Cash inflows from new borrowing		-	-
Cash provided by / (used in) financing activities		<u>(18,933)</u>	<u>(72,735)</u>
Increase/(decrease) in cash and cash equivalents in the year		(49,301)	(103,183)
Cash and cash equivalents at the beginning of the year		103,328	206,511
Cash and cash equivalents at the end of the year		<u>54,027</u>	<u>103,328</u>

The Manchester Deaf Centre
Notes to the financial statements
For the year ended 31 March 2025

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements of the Charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities Act 2011 and 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 (FRS102) (effective 1 January 2019). The financial statements have been prepared under the historical cost convention.

b Preparation of the accounts on a going concern basis

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

Whilst the trustees are aware that the general unrestricted funds of the CIO are in a negative position, appropriate actions have been taken following the year end to ensure the CIO's continued access to liquidity, including access to a new financing facility which ensures that the CIO will be able to meet its liabilities as they fall due for the foreseeable future.

The trustees and management of the CIO continue to work on strengthening the income generation of the charity to ensure the long-term viability of the organisation.

c Critical accounting estimates and judgements

In the application of the Charity's accounting policies, which are described below, the Trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimated is revised if the revision affects only that period, or in the period and future periods if the prevision affects the current and future periods.

In the view of the trustees, critical judgements and estimates have been in respect of the provision of the pension exit payment, shown at net present value. The trustees have determined that any differences arising between actual amounts realised upon sale and fair value estimates will have no impact on the Charity's ability to continue as a going concern.

d Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

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

The Manchester Deaf Centre
Notes to the financial statements
For the year ended 31 March 2025

Accounting policies (continued)

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

e Donated services and facilities

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

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

f Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

g Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

h Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of commercial trading and their associated support costs.
- Expenditure on charitable activities includes the costs undertaken to further the purposes of the charity and their associated support costs.

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

i Operating leases

Operating leases are leases in which the title to the assets, and the substantial risks and rewards of ownership, remain with the lessor. Given the title of the Deaf Centre property, along with the substantial risks and rewards of ownership, remain with the Manchester University, this property lease is classified as an operating lease. Rental charges are charged on a straight-line basis over the term of the lease, at an annual rent of £nil. A service charge is payable to the university. A sum of £12,500 was paid in 1974 and expensed as a direct upfront cost. Given a £nil annual rent, no future minimum lease payments are to be disclosed.

The Manchester Deaf Centre
Notes to the financial statements
For the year ended 31 March 2025

1. Accounting policies (continued)

j Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Asset Category	Annual rate
Property lease	Period of lease to 24.06.2074
Office furniture & equipment	5 years
Computer equipment	3 years
Website	5 years
Property improvements	Period of lease to 24.06.2074

k Fixed asset investments

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

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

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

l Stock

Stock is included at the lower of cost or net realisable value. In general, cost is determined on a first in, first out basis. Net realisable value is the price at which stocks can be sold in the normal course of business after allowing for the costs of realisation. Provision is made where necessary for obsolete, slow moving, and defective stocks. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

m Debtors

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

n Cash at bank and in hand

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

The Manchester Deaf Centre
Notes to the financial statements
For the year ended 31 March 2025

1. Accounting policies (continued)

o Creditors and provision

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

p Financial instruments

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

Liquidity risk is managed by monitoring forecast cash flows to ensure sufficient resources are available to meet liabilities as they fall due.

q Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme with NEST. The charity's contribution to this scheme were £8,135 (2024: £5,987). There were £1,466 (2024: £1,450) outstanding contributions at the year end.

MDC's membership has ceased with the Greater Manchester Pension Fund, giving rise to an exit payment of £284,000 liable to Manchester City Council (MCC) who have agreed to subsume MDC's deficit into its pool and enable MDC to pay this back to them over a period of 20 years. Repayments commenced on 1 September 2024.

r Legal status of the charity

The charity is a Charitable Incorporated Organisation (CIO) and all members have agreed to contribute a sum not exceeding £10 in the event of a winding-up. The registered office address is disclosed on page 1.

2 Income from donations and legacies

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Donations	11,709	4,249	15,958	7,281
Legacies	-	-	-	-
Total	<u>11,709</u>	<u>4,249</u>	<u>15,958</u>	<u>7,281</u>

All donations income in 2024 was unrestricted.

The Manchester Deaf Centre
Notes to the financial statements
For the year ended 31 March 2025

3 Income from charitable activities

Current reporting period:

	Unrestricted	Restricted	Total 2025
	£	£	£
Grants	57,351	212,748	270,099
Accredited and non-accredited courses	141,228	-	141,228
Interpreter services	370,538	3,350	373,888
Other charitable services	1,664	-	1,664
Total	<u>570,781</u>	<u>216,098</u>	<u>786,879</u>

Previous reporting period:

	Unrestricted	Restricted	Total 2024
	£	£	£
Grants	62,927	131,997	194,924
Accredited and non-accredited courses	109,233	-	109,233
Interpreter services	331,349	-	331,349
Other charitable services	3,956	83	4,039
Total	<u>507,465</u>	<u>132,080</u>	<u>639,545</u>

4 Income from other trading activities

	2025	2024
	£	£
Room Hire	53,087	52,924
Bar and Café Sales	2,152	1,132
Total	<u>55,239</u>	<u>54,056</u>

All income from other trading activities in the current and prior year is unrestricted.

5 Investment income

	2025	2024
	£	£
Income from bank deposits and dividends	1,677	2,136
Total	<u>1,677</u>	<u>2,136</u>

All investment income in the current and prior year is unrestricted.

The Manchester Deaf Centre
Notes to the financial statements
For the year ended 31 March 2025

6 Cost of raising funds

	Unrestricted 2025 £	Restricted 2025 £	2025 £
Administration	3,839	-	3,839
Cost of goods sold	1,326	238	1,564
Total	<u>5,165</u>	<u>238</u>	<u>5,403</u>

Previous reporting period:

	Unrestricted 2024 £	Restricted 2024 £	2024 £
Administration	5,856	-	5,856
Cost of goods sold	895	439	1,334
Total	<u>6,751</u>	<u>439</u>	<u>7,190</u>

7 Analysis of expenditure on charitable activities

Current reporting period:

	MDC Core work (including core grants and courses) £	Grant funded projects £	Interpreter Services £	Total 2025 £
Staff costs*	203,659	188,796	31,534	423,989
Contractors	15,500	9,179	286,966	311,645
Premises	21,514	10,763	-	32,277
Administration	18,570	22,508	1,203	42,281
Project costs	-	12,296	-	12,296
Depreciation	25,030	-	-	25,030
Unwinding discounted pension exit liability	5,510	-	-	5,510
Governance costs (see note 8)	6,210	3,035	-	9,245
	<u>295,993</u>	<u>246,577</u>	<u>319,703</u>	<u>862,273</u>

* includes a credit of £44,546 from a change in estimates in the pension exit payment liability (see note 18)

The Manchester Deaf Centre
Notes to the financial statements
For the year ended 31 March 2025

7 Analysis of expenditure on charitable activities (continued)

Previous reporting period:	MDC Core work (including core grants and courses)	Grant funded projects	Interpreter Services	Total 2024
	£	£	£	£
Staff costs*	409,900	169,750	22,906	602,556
Contractors	11,439	21,754	254,628	287,821
Premises	33,958	11,650	-	45,608
Administration	24,260	26,694	1,548	52,502
Project costs	-	15,433	-	15,433
Depreciation	23,930	-	-	23,930
Loss on disposal of fixed assets	718	-	-	718
Governance costs (see note 8)	5,993	1,847	-	7,840
	<u>510,198</u>	<u>247,128</u>	<u>279,082</u>	<u>1,036,408</u>

* includes a pension exit payment provision of £232,880 (see note 19)

	2025 £	2024 £
Restricted expenditure	246,577	247,128
Unrestricted expenditure	615,696	789,280
	<u>862,273</u>	<u>1,036,408</u>

8 Analysis of governance

	Unrestricted 2025 £	Restricted 2025 £	2025 £	2024 £
Trustee and AGM expenses	-	-	-	-
Accountancy and independent examination	3,817	1,232	5,049	4,579
Legal and professional	2,393	1,803	4,196	3,261
Total	<u>6,210</u>	<u>3,035</u>	<u>9,245</u>	<u>7,840</u>

Previous reporting period:

	Unrestricted 2024 £	Restricted 2024 £	2024 £
Accountancy and independent examination	3,906	673	4,579
Legal and professional	2,087	1,174	3,261
Total	<u>5,993</u>	<u>1,847</u>	<u>7,840</u>

The Manchester Deaf Centre
Notes to the financial statements
For the year ended 31 March 2025

9 Details of certain types of expenditure

Fees for examination of the accounts:

	2025	2024
	£	£
Independent examiner's fee		
- Independent examination	3,450	3,200
- Other	-	218

10 Staff costs

Staff costs during the year were as follows:

	2025	2024
	£	£
Wages and salaries	433,889	344,362
Social security costs	26,511	19,326
Pension costs	8,135	5,988
Pension exit payment costs*	(44,546)	232,880
	423,989	602,556

* see creditors note 18

No employee has employee benefits in excess of £60,000 (2024: NIL).

The average number of staff employed during the period was 24 (2024: 22).

The key management personnel of the charity comprise the Trustees and two Co-Directors (2024: the Trustees and two Senior Managers).

The total employee benefits of the key management personnel of the charity were £72,551 (2024: £64,640).

11 Trustee remuneration and expenses, and related party transactions

Neither the Board of Trustees nor any persons connected with them received any remuneration or reimbursed expenses during the year (2024: NIL).

Two members of the Board of Trustees received travel and subsistence expenses during the year totalling £nil (2024: £55).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2024: NIL).

The Manchester Deaf Centre
Notes to the financial statements
For the year ended 31 March 2025

12 Grants from government and public bodies

The government and public body grants recognised in the accounts were as follows:

	2025	2024*
	£	£
Manchester City Council	115,016	85,229
Salford CVS	6,113	-
Trafford Council	2,500	22,500
GMCA (W.E.A)	5,209	-
MACC	5,500	-
National Lottery Fund*	122,223	82,905
	<u>256,561</u>	<u>190,634</u>

* The 2023/24 National Lottery Fund grant had been omitted from this detailed note in the prior year accounts, and therefore amended in the current year to be included.

13 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

The Manchester Deaf Centre
Notes to the financial statements
For the year ended 31 March 2025

14 Analysis of prior year funds – Statement of Financial Activities for the year ended 31 March 2024

	Note	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	2	7,281	-	7,281	3,148
Charitable activities	3	507,465	132,080	639,545	779,171
Other trading activities	4	54,056	-	54,056	57,184
Investments	5	2,136	-	2,136	256
Total income		570,938	132,080	703,018	839,759
Expenditure on:					
Raising funds	6	6,751	439	7,190	4,949
Charitable activities	7	789,280	247,128	1,036,408	748,730
Total expenditure		796,031	247,567	1,043,598	753,679
Net income/(expenditure) before net gains/(losses) on investments		(225,093)	(115,487)	(340,580)	86,080
Net income/(expenditure) on investments		(3,024)	-	(3,024)	(6,299)
Unrealised gains/(losses) on investments	15	-	-	-	2,661
Net income/(expenditure) for the year		(228,117)	(115,487)	(343,604)	82,442
Transfer between funds		(100)	100	-	-
Net movement in funds for the year		(228,217)	(115,387)	(343,604)	82,442
Reconciliation of funds:					
Total funds brought forward		349,045	188,418	537,463	455,021
Total funds carried forward		120,828	73,031	193,859	537,463

The Manchester Deaf Centre
Notes to the financial statements
For the year ended 31 March 2025

15 Fixed assets: tangible assets

	Leasehold improvements*	Office equipment	Fixtures & fittings	Website	Total
Cost	£	£	£	£	£
At 1 April 2024	594,223	59,343	40,312	54,000	747,878
Additions	-	9,400	-	-	9,400
Disposals	-	-	-	-	-
At 31 March 2025	594,223	68,743	40,312	54,000	757,278
Depreciation					
At 1 April 2024	288,561	42,406	40,312	48,600	419,879
Charge for the year	9,945	9,685	-	5,400	25,030
Disposals	-	-	-	-	-
At 31 March 2025	298,506	52,091	40,312	54,000	444,909
NBV at 31 March 2025	295,717	16,652	-	-	312,369
NBV at 31 March 2024	305,662	16,937	-	5,400	327,999

16 Debtors

	2025 £	2024 £
Trade debtors	41,650	58,937
Prepayments and accrued income	38,496	27,065
	<u>80,146</u>	<u>86,002</u>

17 Creditors: amounts falling due within one year

	2025 £	2024 £
Co-op loan	10,484	10,332
Trade creditors	36,829	36,193
Other creditors and accruals	12,341	24,396
Taxation and social security costs	13,838	7,296
Pension exit payment	5,134	-
	<u>78,626</u>	<u>78,217</u>

See note 18 below for a description of the pension exit payment liability and Co-op loan repayment terms.

18 Creditors: amounts falling due after more than one year

	2025 £	2024 £
Co-op loan	2,622	12,915
Pension exit payment	180,426	-
	<u>183,048</u>	<u>12,915</u>
Repayable after more than 5 years by instalments	<u>155,089</u>	<u>-</u>

The Manchester Deaf Centre
Notes to the financial statements
For the year ended 31 March 2025

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

The loan from Co-op is repayable over 6 years with an interest charge of 2.5% per annum. No repayments were required for the first 12 months.

In the current year, the liability with the Greater Manchester Pension Fund (GMPF) crystallised with a repayment schedule being finalised over a 20-year period, with 239 monthly repayments of £1,183.33 and one repayment of £1,184.13. Repayments commenced on 1 September 2024. The liability has been calculated based on the best estimate of the present value of the future outflows, considering a discount rate of 4.5% per annum. This rate reflects the rate at which the charity could borrow funds over a similar 20-year term with similar security. The provision has therefore been reclassified from provisions to creditors during the year, with the following in-year movement:

Provision opening balance: £232,880
Repayments made: £ (8,284)
Discounted interest: £5,510
Change in accounting estimate: £ (44,546)
Liability closing balance: £185,560

The settlement period of the pension exit payment liability is as follows:

Within 1 year: £5,134 (note 17)
Between 1 and 5 years: £25,337
Beyond 5 years: £155,089

19 Provisions for liabilities and charges

	2025	2024
	£	£
Balance at the start of the reporting period	232,880	-
Amounts added in current period	-	232,880
Amounts utilised during the period	(232,880)	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	<u>-</u>	<u>232,880</u>

During the prior year, the charity recognised a provision for an exit payment of £284,000 related to its departure from the Greater Manchester Pension Fund (GMPF) due to the uncertainty surrounding the timing of repayments. The net present value of the provision was calculated based on repayments made over a 10-year period, considering a discount rate of 4.08% per annum. During the current year, the liability crystallised with a repayment schedule being finalised and therefore has been reclassified to creditors.

The Manchester Deaf Centre
Notes to the financial statements
For the year ended 31 March 2025

20 Analysis of movements in restricted funds

Current reporting period

	Balance at 1 April 2024	Income	Expenditure	Transfers	Balance at 31 March 2025
	£	£	£	£	£
Inclusion	822	-	-	-	822
CYPS	37,855	126,747	(114,412)	-	50,190
Youth Fund (Young Manchester), Youth & Childrens Work	815	-	(815)	-	-
Young Manchester	7,762	-	(7,762)	-	-
DASA	68	-	(68)	-	-
Trafford Council/Partnership	10,186	2,500	(12,686)	-	-
Cooperative and Mutual Solutions Limited	8,327	-	(8,327)	-	-
WAITE project	7,196	49,697	(76,472)	-	(19,579)
Social Group PSO	-	19,360	(4,230)	-	15,130
MAES Community Learning Fund	-	22,043	(22,043)	-	-
	73,031	220,347	(246,815)	-	46,563

Previous reporting period

	Balance at 1 April 2023	Income	Expenditure	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Trusted Charity Mark	3,636	-	(3,636)	-	-
Inclusion	3,000	1,802	(3,980)	-	822
National Lottery (Leaders with Lived Experience)	25,412	-	(25,412)	-	-
CYPS	66,303	51,452	(80,000)	100	37,855
Youth Fund (Young Manchester), Youth & Childrens Work	4,526	-	(3,711)	-	815
Young Manchester	7,762	-	-	-	7,762
DASA	22,148	-	(22,080)	-	68
Jubilee – Forever Manchester	7,628	-	(7,628)	-	-
Salford Trusted Voices	2,500	-	(2,500)	-	-
Trafford Council/Partnership	4,705	22,500	(17,019)	-	10,186
Cooperative and Mutual Solutions Limited	5,121	7,293	(4,087)	-	8,327
Eric Wright Fund	484	-	(484)	-	-
WAITE project	35,193	49,033	(77,030)	-	7,196
	188,418	132,080	(247,567)	100	73,031

The Manchester Deaf Centre
Notes to the financial statements
For the year ended 31 March 2025

Name of restricted fund	Description, nature and purposes of the fund
WAITE project	Funding given from several sources enables Manchester Deaf Centre's delivery on wellbeing, advocacy, IAG, training, employment and social services across Greater Manchester, each targeted a hard of hearing, deaf and deafened people across the country – and provided in British Sign Language to ensure the Sign Language or with appropriate communications support to ensure that they are fully accessible and inclusive.
CYPS	Grants received specifically for providing services to the deaf community of children and young people.
MAES Community Learning Fund	Providing funding to run free Intro to BSL and BSL Level 1 courses to the residents of Manchester.
Inclusion grant	Working with Bolton Deaf Society and Walthew House (Stockport's Centre for the Deaf and Blind). Forming a steering group of deaf representatives from each organisation, we will engage with deaf people throughout Greater Manchester regarding barriers to access/inclusion in mainstream services/settings that support health and wellbeing, reporting to/visiting stakeholders to advise on what improvements could be made to provide inclusive access.
Social Group PSO	For Support Officer for the Manchester Deaf Social Club.
Young Manchester	This fund was fully expended in the current year and has now been closed. Funds towards school holiday activity programmes and universal youth service providers' capacity-building across the city with a view to opening up a range of additional opportunities for both informal and accredited learning, indoor and outdoor recreation, community participation and social action.
Cooperative and Mutual Solutions Limited	This fund was fully expended in the current year and has now been closed. Funding to establish a support group for Deaf Ex-Offenders.
DASA	This fund was fully expended in the current year and has now been closed. Liaising with local domestic abuse, homelessness and refuge services, developing an effective referral system that is accessible to deaf people, collaborating with other organisations in improving their services to make them more deaf aware by providing Deaf Awareness courses. Strengthening the services we currently provide to the Wellbeing group and enhancing awareness of DA, Hate Crime, safeguarding and Self Care.
Youth Fund (Young Manchester/DAVE), Youth & Children	This fund was fully expended in the current year and has now been closed. Funding for projects to enhance life skills, Youth Club and playschemes during school holidays.
Trafford Council/Partnership	This fund was fully expended in the current year and has now been closed. Advocacy support funding for hard of hearing and deaf residents of Trafford seeking to redress injustices in the system, better their day-to-day experiences, broaden horizons and improve their future life chances.

The Manchester Deaf Centre
Notes to the financial statements
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20 Analysis of movements in restricted funds (continued)

Jubilee – Forever Manchester	This fund was fully expended in the prior year and has now been closed. It was a project to create a visual Mural of the Queen’s Jubilee incorporating British Sign Language, hold an event to celebrate the Queen’s Platinum Jubilee and provide arts skills workshops for our Wellbeing group.
Salford Trusted Voices	This fund was fully expended in the prior year and has now been closed. It was to promote access and inclusion for deaf people in wider society and provide services to support deaf people overcome daily barriers.
National Lottery (Leaders with Lived Experience)	This fund was fully expended in the prior year and has now been closed. It covered a programme of professional development, governance and leadership quality assurance work with the Board of Trustees, and the creation of a new Youth Board giving young hard of hearing, Deaf and deafened citizens of Manchester and the surrounding areas (prospective trustees of the future) a voice in strategic direction-setting and decision making.
Eric Wright Fund	This fund was fully expended in the prior year and has now been closed. It was funding from the Eric Wright Charitable Trust has enabled staff training in safeguarding, first aid and mental health first aid; also, in advocacy and volunteer management. Manchester Deaf Centre volunteers have benefitted from training in food hygiene too and, post-lockdown/covid restrictions, we have more volunteer training planned – inclusive community walk leadership and sports leadership; impact assessment evaluation and improvement planning competencies.
Trusted Charity Mark	This fund was fully expended in the prior year and has now been closed. It was in collaboration with other Disabled Peoples Organisations (DPO) – fund to improve quality and consistency of monitoring and data collection, strengthening partnerships and for each DPO to achieve the Trusted Charity Mark.

21 Analysis of movement in unrestricted funds

Current reporting period

	Balance at 1 April 2024	Income and gains	Expenditure and losses	Transfers	As at 31 March 2025
	£	£	£	£	£
General fund	(133,104)	639,406	(613,178)	-	(106,876)
Refurbishment fund	253,932	-	(8,191)	-	245,741
	<u>120,828</u>	<u>639,406</u>	<u>(621,369)</u>	<u>-</u>	<u>138,865</u>

Prior reporting period

	Balance at 1 April 2023	Income and gains	Expenditure and losses	Transfers	As at 31 March 2024
	£	£	£	£	£
General fund	86,922	570,938	(790,864)	(100)	(133,104)
Refurbishment fund	262,123	-	(8,191)	-	253,932
	<u>349,045</u>	<u>570,938</u>	<u>(799,055)</u>	<u>(100)</u>	<u>120,828</u>

Refurbishment fund Fund to cover depreciation costs associated with refurbishing the building in 2010/11.

The Manchester Deaf Centre
Notes to the financial statements
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22 Analysis of net assets between funds

Current reporting period

	General fund	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	66,628	245,741	-	312,369
Net current assets/(liabilities)	9,544	-	46,563	56,107
Creditors of more than one year	(183,048)	-	-	(183,048)
Provisions for liabilities	-	-	-	-
Total	(106,876)	245,741	46,563	185,428

Previous reporting period

	General fund	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	74,067	253,932	-	327,999
Investments	-	-	-	-
Net current assets/(liabilities)	38,624	-	73,031	111,655
Creditors of more than one year	(12,915)	-	-	(12,915)
Provisions for liabilities	(232,880)	-	-	(232,880)
Total	(133,104)	253,932	73,031	193,859

23 Reconciliation of net movement in funds to net cash flow from operating activities

	2025	2024
	£	£
Net income/(expenditure) for the year	(8,431)	(343,604)
Adjustments for:		
Depreciation charge	25,030	23,930
Gains/(losses) on disposal of fixed assets	-	718
Non cash interest on loans	508	3,024
Unwinding discounted pension exit liability	5,510	-
Dividends, interest and rents from investments	(1,677)	(2,136)
Decrease/(increase) in stock	(18)	(146)
Decrease/(increase) in debtors	5,856	51,410
Increase/(decrease) in creditors	(4,877)	20,740
Increase/(decrease) in provisions	(44,546)	232,880
Net cash provided by/(used in) operating activities	(22,645)	(13,184)

The Manchester Deaf Centre
Notes to the financial statements
For the year ended 31 March 2025

24 Non-adjusting events after the reporting period

On 25 June 2025, the charity entered into a loan agreement for £80,000 with a fixed term of five years. The loan is subject to an interest rate of 5.5% per annum. The facility was not in place at the balance sheet date of 31 March 2025 and accordingly no adjustment has been made to these financial statements. The loan proceeds are intended to support the charity's ongoing activities and will be repaid in accordance with the agreed terms.

Accounts

The Manchester Deaf Centre

Report and Financial Statements for the Year ended 31 March 2024

CONTENTS OF THE FINANCIAL STATEMENTS
For the Year Ended 31st March 2024

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The Manchester Deaf Centre
Reference and administrative information
For the year ended 31 March 2024

Manchester Deaf Centre converted from a charitable company (Company House - 05277257) to a Charitable Incorporated) (CIO) organisation on 21st August 2023.

Charity number	1110373																										
Registered office & operational address	Crawford House, Booth Street East, Manchester, M13 9GH																										
Trustees	Trustees who served during the year and up to the date of this report were as follows: <table> <tr> <td>John Wareham</td><td>Chair</td></tr> <tr> <td>Christos Argyropoulos</td><td>Treasurer (appointed 21/8/2023)</td></tr> <tr> <td>Alistair Wright</td><td></td></tr> <tr> <td>Pauline Roberts</td><td></td></tr> <tr> <td>Brian Kokoruwe</td><td></td></tr> <tr> <td>Shelley Lanchbury</td><td></td></tr> <tr> <td>Christopher Coles</td><td>Appointed 4/12/2023</td></tr> <tr> <td>Bryony Parkes</td><td>Appointed 4/12/2023</td></tr> <tr> <td>Madeline Robinson</td><td>Appointed 12/10/2023, resigned 22/3/2023</td></tr> <tr> <td>Tina Kirwin-Mcginley</td><td>Appointed 29/4/2024</td></tr> <tr> <td>Claire Baldwin</td><td>Vice-chair (resigned 08/12/2023)</td></tr> <tr> <td>Michael Doyle</td><td>Treasurer (resigned 20/6/2023)</td></tr> <tr> <td>Christine Wright</td><td>Resigned 17th June 2024</td></tr> </table>	John Wareham	Chair	Christos Argyropoulos	Treasurer (appointed 21/8/2023)	Alistair Wright		Pauline Roberts		Brian Kokoruwe		Shelley Lanchbury		Christopher Coles	Appointed 4/12/2023	Bryony Parkes	Appointed 4/12/2023	Madeline Robinson	Appointed 12/10/2023, resigned 22/3/2023	Tina Kirwin-Mcginley	Appointed 29/4/2024	Claire Baldwin	Vice-chair (resigned 08/12/2023)	Michael Doyle	Treasurer (resigned 20/6/2023)	Christine Wright	Resigned 17 th June 2024
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Secretary	<table> <tr> <td>Mark Woodall</td><td></td></tr> <tr> <td>Claire Baldwin</td><td>Appointed 11/12/2023</td></tr> <tr> <td>Claire Holland</td><td>Resigned 26/10/2023</td></tr> </table>	Mark Woodall		Claire Baldwin	Appointed 11/12/2023	Claire Holland	Resigned 26/10/2023																				
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Key management Personnel	<table> <tr> <td>Mark Woodall</td><td>Senior Manager</td></tr> <tr> <td>Claire Baldwin</td><td>Senior Manager (appointed 11/12/2023)</td></tr> <tr> <td>Claire Holland</td><td>Senior Manager (resigned 26/10/2023)</td></tr> </table>	Mark Woodall	Senior Manager	Claire Baldwin	Senior Manager (appointed 11/12/2023)	Claire Holland	Senior Manager (resigned 26/10/2023)																				
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Bankers	Co-operative Bank PO Box 250 Delf House Southway Skelmersdale WN8 6WT																										
Independent Examiner	Leanne Nield ACA Arc Accountancy Solutions Limited 51 Laverton Road Lytham St. Annes Lancashire FY8 1EN																										

The Manchester Deaf Centre
Trustees annual report
For the year ended 31 March 2024

Chair's Annual Report, 2023-2024

I am pleased to present our Annual Report and financial information for the financial year, 2023-2024. Manchester Deaf Centre continues to create exceptional opportunities for all those that are part of and/or support the deaf/Deaf community in the last year!

As stated in this report, our employees and volunteers have continued to demonstrate their capacity to sustain our crucial support service delivery to hard of hearing, Deaf, Deafblind, and deafened citizens of Manchester and the surrounding areas, many of whom are experiencing multiple barriers in addition to their deafness. This is achieved through various engagement provisions, for example: information, advice and advocacy support; wellbeing activities, employment support and skills training, and children and young people services.

We have also supported the hearing community by delivering high quality Deaf Awareness and British Sign Language training so that they may be more inclusive and accessible. Our BSL interpreter booking service continues to grow.

All of our services are delivered by staff who are skilled deaf communicators by skilled deaf aware staff who are proficient in British Sign Language or with the assistance of qualified, experience and NRCPD-registered BSL Interpreters and communication professionals according to service-user communication needs and preferences, online or face to face. We are proud to be deaf-led, and that the majority of the staff team have lived experience of deafness.

There are many reasons to be encouraged; the Board of Trustees has worked extremely hard to ensure the governance and leadership of the Centre is making a difference. We have recently changed our legal status from a Company Limited by Guarantee to become a Charitable Incorporated Organisation (CIO). The Board continues to support the many activities we deliver to improve people's lives, where everyone at the Centre, and those that are delivering activities on our behalf, are doing their best to make sure no-one is left without someone or something to address their quality-of-life issues. An example of our high standards can be demonstrated by our successfully achieving the 'Trusted Charity Mark' over the last year.

Our success would not be possible without the collective support from our members, volunteers, staff and supporters, including our many funders.

We will continue to work as hard as we can to ensure the Manchester Deaf Centre grows over the coming years.

John Wareham, Chair of Trustees, The Manchester Deaf Centre

p.s. Please apply to become a member of Manchester Deaf Centre; it is open to all who wish to support this wonderful organisation.

The Manchester Deaf Centre
Trustees annual report
For the year ended 31 March 2024

The trustees present their report and the unaudited financial statements for the year ended 31st March 2024. Reference and administrative information are set out on page 1 which forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Our History

The Manchester Deaf Institute was established in 1846, becoming the Manchester Deaf Centre (MDC) in 1990. MDC is the leading provider of services for deaf, deafened, hard of hearing and partial hearing people in Manchester and beyond and for those visiting Manchester to access hospitals and other services. MDC also has long established connections with other deaf centres and providers throughout the region.

Our services for deaf people which include: an employment service, youth service, community bar & cafe, volunteering scheme, Social Club, tinnitus group, sign and play pre-school group, mental health & well-being group and interpreting service. We have fully trained and qualified staff, along with established systems and procedures for the management of funded services.

We have a long history and understanding of meeting the needs of deaf/Deaf people through a variety of tailored services and methodologies. We are well placed for the provision of professional communication support services incorporating BSL (British Sign Language), (SSE) Sign Spoken English, Deaf-blind interpreters, Lip-speakers, Electronic Note-takers and SSTRs (Speech to Text Reporter).

MDC Services

Manchester Deaf Centre is at the heart of Greater Manchester's D/deaf and hard of hearing community. We are a hub for inclusion, advocacy, accessibility, support, training and information. At MDC, we are proud to provide a range of services that support and empower the community of which we are part.

Our main service offerings are:

1. Wellbeing, Advocacy, IAG, Training, Enterprise and Employment (WAITE)
2. Children and Young People
3. Our Courses and Interpreter Services

We are also proud to provide qualified and NRCPD-registered BSL/English Interpreters as means of breaking down access barriers between D/deaf and hearing people and enabling D/deaf citizens of our city region to access presently exclusive organisations spanning the public, private and not-for-profit sectors, enjoy amenities and benefit from services on an equitable basis. We are also honoured that many national organisations such as National Literacy Trust and National Deaf Children's Society have chosen us as their venue to host their meetings in Manchester.

Courses for Public Benefit

The number of people who are learning BSL with us continues to grow year on year. We have delivered BSL courses to nearly 250 students across Greater Manchester, and worked with nearly 30 organisations such as Network Rail, The Christie and the Premier League to deliver corporate training. We have worked in partnership with Manchester Adult Education Service to offer free BSL courses for Manchester residents.

The Manchester Deaf Centre
Trustees annual report
For the year ended 31 March 2024

Through the year, we delivered:

- (i) Deaf Awareness Training to organisations keen to extend their learning, begin to review and improve their operating procedures.
- (ii) Introduction to British Sign Language courses to organisations locally who were keen to extend their accessibility and reach;
- (iii) Inclusive Employment and Access to Work courses
- (iv) Driving Theory Training (in BSL); and
- (v) Adult Skills BSL Course (CLF) Funded courses for Manchester residents.

Governance, People and Operations

The trustees review the aims, objectives and activities of the charity each year.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Governing document

Manchester Deaf Centre was established in 1846 as Adult Deaf and Dumb Institute. The original constitution was adopted in 1866. It changed its name in 1990 to Manchester Deaf Centre. The Deaf Centre moved from Grosvenor Street in 1975 to its present premises in Crawford House, Booth Street East. The Deaf Centre became an incorporated charity on 3 October 2005, having previously been an unincorporated charity no. 221247. Recently, 17th October 2023, The Manchester Deaf Centre adopted a new Charitable Incorporated Organisation (CIO) governing document, and changed its legal status to that of a CIO.

Charity status

The charity is a Charitable Incorporated Organisation (CIO) and all members have agreed to contribute a sum not exceeding £10 in the event of a winding-up.

Governance

Our organisation is proudly governed by a diverse Board of Trustees who are predominantly from the Deaf/deaf/deafened/hard of hearing community. Allied with the skills of deaf staff members with which we work, their experiences of work and life make for authentic, grounded direction respectful of and responsive to need across the hard of hearing, D/deaf and deaf blind communities of Manchester and the wider city region. There is a shared job of leading organisational and service development within the bounds set by our charitable objectives.

Trustees

Manchester Deaf Centre continues to be led by a Board of Trustees who are mainly Deaf/deaf/deafened/hard of hearing. The Trustees bring invaluable lived experience to their work and help with strategic direction-setting, service and operational oversight, financial management and the assurance of legal compliance. Around the table, we have expertise from a range of professionals to help galvanise the Board for the future challenges and opportunities to which the organisation must respond to the groups of interest and social identity we serve, right across Greater Manchester's hard of hearing, D/deaf and deafened community, continue to plot a forward path to brighter futures.

Staffing

Manchester Deaf Centre employed 25 staff this year, our BSL/CPD provision, specialist advocacy teams, and Children & Young People's Service teams seeing particular growth.

The Manchester Deaf Centre
Trustees annual report
For the year ended 31 March 2024

New Senior Manager - Claire Holland resigned and Claire Baldwin was appointed.

We reviewed our income generation positions and restructured accordingly. Roles were established based on business requirements. Two employees voluntarily accepted redundancy, and two new staff members were appointed. The new roles introduced were Administrative Support and Centre Manager.

We relaunched our Children and Young People's Services providing social and educational activities for deaf young people aged 0-24 and their families. We conducted a review of our children and youth services, leading to the restructure of the roles and responsibilities of youth workers. Additionally, we have recruited a new administrative staff member and two sessional workers to support delivery.

Two staff members were selected and agreed to work additional hours for the Manchester Adult Skills (CLF) project.

Operations

We are pleased to announce that we have successfully secured the tender for the NHS Stockport Interpreting contract, and we will be managing it for the next three years.

Stockport Council will soon be releasing a tender for the BSL interpreters' contract, which we intend to apply for. In the meantime, we will continue providing the service as an extension.

Throughout the year, we achieved several successes in grant applications, as detailed in other sections of these accounts. Strengthening our staff team allowed us to actively pursue new contracts, thereby diversifying the income streams of Manchester Deaf Centre.

The combined efforts of Trustees, Senior Management, staff, and volunteers have been instrumental in maintaining the operations of MDC. As a result of their hard work, we are now in the best financial position we have experienced in several years.

Volunteers

We are particularly thankful for the dedication and hard work of our volunteers who have remained committed and continue to support our organisation.

OMVCS has made changes to their funding, and we are thrilled to announce that we have successfully secured three years of funding from them. This funding can be allocated to any area of MDC, and without it, it would have been challenging to sustain some of our crucial services.

We continue to support our volunteers, through our Centre Manager, to quality assure experiences, increase MDC's volunteer retention rates and the return realised on our investment of time and money in supervision and training.

We are dedicated to supporting our volunteers through our Centre Manager, ensuring the quality of their experiences, enhancing MDC's volunteer retention rates, and maximising the returns on our investments in supervision and training.

Partnership working

We continue to take the opportunity of representing hard of hearing, D/deaf and deafened citizens of the city and surrounding areas on a number of public service and policy groups, hopeful of influencing and informing change to level things up for a cohort too often cut-out or forgotten hence the disproportionately poor outcomes too often realised in all areas of life outcomes such as education, employment, health and housing.

The Manchester Deaf Centre
Trustees annual report
For the year ended 31 March 2024

Ensuring that hard of hearing, D/deaf and deafened people have a voice in decision-making around the city. This is very important of course if we are to play our part in ensuring that hard of hearing, D/deaf and deafened people can move freely in and out of services and systems, enjoy good healthcare and leisure opportunities, access and interact with the public realm and local amenities on an equitable basis. However, the landscape-shaping to the detriment of organisational wellbeing and core service impact is a risk we have continued to guard against.

Financial review

In the year reserves totals £193,859. This is broken down by the following:

- £73,031 restricted funds, required to be spent on restricted projects;
- £(133,104) general unrestricted funds. This has become a negative fund balance due to the pension exit provision payment of £232,880 at present value incurred during the year which is expected to be paid back over 10 years. Included within general unrestricted funds there are net current assets of £38,624 available to be spent on any purpose the trustees deem necessary in order to further the charity's aims and objectives;
- £253,932 is the value of the property enhancements from the 2010/11 property refurbishment, rather than funds available to spend. This reserves balance is being reduced over the remaining lease life by the depreciation charge.

Pensions

Manchester Deaf Centre has now addressed the Greater Manchester Pension Fund issue, relating to an agreement around clearing the membership cessation charge triggered on the leaving of a staff member from the organisation in Autumn 2019. Manchester City Council (as our Local Government Pension Scheme Guarantors), have provided a subsumption agreement where we repay them the sum owed, over 10 years. We thank the City Council for their continued support.

Grants

MDC continues to apply for grant funding and to pursue additional contracts. We have revised our business plan and the Board and staff are unified on the importance of sustaining our service provision and forging ahead. We are hopeful that hard of hearing, D/deaf and deafened people can work with us to shape and execute our plans and a Needs Analysis, working in partnership with others, has been completed.

Reserves policy

The Board of Trustees has established a policy whereby they seek to hold sufficient reserves to continue the current activities in the event of a drop in funding and earned income for 6 months (approximately £200,000 covering staff and general running costs). We continue to assess this process, and in the coming year, we will be introducing a range of funding strategies to assist us in achieving the target.

Risk management

The charity trustees have given consideration to the major risks to which the charity is exposed and satisfied themselves that systems or procedures are established in order to manage those risks. For example, in the event that we do not raise sufficient funds to cover our operating costs, we will be required to reduce our expenditure by curtailing operational activities and as such, reduce the workforce to match this.

In summary

This year has been a very successful one for Manchester Deaf Centre, we found ways of doing things differently and assisting in people's hour of need; we continued to provide a sustained service provision to as full an extent as possible and performed our utmost for those we are here to serve.

The Manchester Deaf Centre
Trustees annual report
For the year ended 31 March 2024

The hard of hearing, D/deaf and deafened communities we serve will need our organisation's support more than ever to ensure that their needs are addressed, provide positive traction as the wider economy and bigger picture society strive to put their pieces together again.

We continue to be well-placed to help working age adults recover mental and physical health, financial stability, career and/or enterprise planning. We continue to ensure that we make our services at MDC accessible where we reach out creatively and with compassion. Our starting point for every encounter and intervention, no matter whether we are speaking with children and young people, long distanced from their friends or older people isolated, afraid and in poor health, is that we must adapt and innovate within the financial constraints that we have.

We will work and take inspiration from all those that have gone before us and worked so hard to develop a responsive organisation impacting so positively on the lives of so many!

The Manchester Deaf Centre
Trustees annual report
For the year ended 31 March 2024

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity 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 CIO and of the incoming resources and application of resources, including the income and expenditure, of the CIO 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 in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue in operation

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

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

Jul 5, 2024

The trustees' annual report has been approved by the trustees on and signed on their behalf by:



John Wareham

Chair

Independent examiner's report
To the trustees of
The Manchester Deaf Centre

I report to the charity trustees on my examination of the accounts of The Manchester Deaf Centre for the year ended 31st March 2024 which are set out on pages 10 – 28.

Responsibilities and basis of report

As the Charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2006 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5) (b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants in England and Wales (ICAEW) which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

As part of my examination, I have reviewed the charity's budgets and financial projections. Based on this review, I have identified projected net asset losses forecasted for the upcoming year. This raises some concerns about the charity's ability to continue as a going concern. I have discussed these concerns with the trustees, who are aware of the issues and are taking steps to address them. While the trustees are actively working on mitigating these challenges, some uncertainties remain that could potentially impact the charity's financial stability and may cast doubt on the charity's ability to continue as a going concern.

I have no further concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Leanne Nield ACA
Arc Accountancy Solutions Limited
51 Laverton Road
Lytham St. Annes
Lancashire
FY8 1EN

Jul 8, 2024
Date:

The Manchester Deaf Centre
Statement of Financial Activities
For the year ended 31 March 2024

	Note	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	2	7,281	-	7,281	3,148
Charitable activities	3	507,465	132,080	639,545	779,171
Other trading activities	4	54,056	-	54,056	57,184
Investments	5	2,136	-	2,136	256
Total income		570,938	132,080	703,018	839,759
Expenditure on:					
Raising funds	6	6,751	439	7,190	4,949
Charitable activities	7	789,280	247,128	1,036,408	748,730
Total expenditure		796,031	247,567	1,043,598	753,679
Net income/(expenditure) before net gains/(losses) on investments		(225,093)	(115,487)	(340,580)	86,080
Net income/(expenditure) on investments		(3,024)	-	(3,024)	(6,299)
Unrealised gains/(losses) on investments	15	-	-	-	2,661
Net income/(expenditure) for the year		(228,117)	(115,487)	(343,604)	82,442
Transfer between funds		(100)	100	-	-
Net movement in funds for the year		(228,217)	(115,387)	(343,604)	82,442
Reconciliation of funds:					
Total funds brought forward		349,045	188,418	537,463	455,021
Total funds carried forward		120,828	73,031	193,859	537,463

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The Manchester Deaf Centre
Balance Sheet
as at 31 March 2024

		2024		2023	
	Note	£	£	£	£
Fixed Assets					
Tangible assets	14		327,999		333,247
Investments	15		-		-
Total fixed assets			327,999		333,247
Current assets					
Stock		542		396	
Debtors	16	86,002		137,412	
Cash at bank and in hand		103,328		206,511	
Total current assets		189,872		344,319	
Liabilities					
Creditors: amounts falling due in less than one year	17	(78,217)		(80,053)	
Net current assets			111,655		264,266
Total assets less current liabilities			439,654		597,513
Creditors: amounts falling due after more than one year	18		(12,915)		(60,050)
Provisions for liabilities	19		(232,880)		-
Net assets			193,859		537,463
The funds of the charity:					
Restricted income funds	20		73,031		188,418
Unrestricted income funds					
General fund	21		(133,104)		86,922
Refurbishment General fund	21		253,932		262,123
Total charity funds			193,859		537,463

For the year ending 31 March 2024, the CIO was entitled to exemption from audit and are as such have been independently examined.

Trustees' responsibilities:

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to the accounting records and the preparation of accounts.

The notes on pages 13 to 28 form part of these accounts.

Jul 5, 2024

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



Christos Argyropoulos (Treasurer)

The Manchester Deaf Centre
Statement of Cash Flows
For the year ended 31 March 2024

	Note	2024 £	2023 £
Cash provided by/(used in) operating activities	24	<u>(13,184)</u>	<u>20,826</u>
<i>Cash flows from investing activities:</i>			
Dividends, interest and rents from investments		2,136	256
Purchase of tangible fixed assets		(19,400)	(2,159)
Proceeds from the sale of investments		-	16,434
Cash provided by/(used in) investing activities		<u>(17,264)</u>	<u>14,531</u>
<i>Cash flows from financing activities:</i>			
Repayment of borrowing		(72,735)	(36,687)
Cash inflows from new borrowing		-	-
Cash provided by/(used in) financing activities		<u>(72,735)</u>	<u>(36,687)</u>
Increase/(decrease) in cash and cash equivalents in the year		(103,183)	(1,330)
Cash and cash equivalents at the beginning of the year		206,511	207,841
Cash and cash equivalents at the end of the year		<u>103,328</u>	<u>206,511</u>

The Manchester Deaf Centre
Statement of Cash Flows
For the year ended 31 March 2024

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements of the Charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities Act 2011 and 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 (FRS102) (effective 1 January 2019). The financial statements have been prepared under the historical cost convention.

b Preparation of the accounts on a going concern basis

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

c Critical accounting estimates and judgements

In the application of the Charity's accounting policies, which are described below, the Trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimated is revised if the revision affects only that period, or in the period and future periods if the prevision affects the current and future periods.

In the view of the trustees, critical judgements and estimates have been in respect of: the provision of the pension exit payment, shown at net present value. The trustees have determined that any differences arising between actual amounts realised upon sale and fair value estimates will have no impact on the Charity's ability to continue as a going concern.

d Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

The Manchester Deaf Centre
Statement of Cash Flows
For the year ended 31 March 2024

1. Accounting policies (continued)

e Donated services and facilities

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

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

f Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

g Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

h Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of commercial trading and their associated support costs.
- Expenditure on charitable activities includes the costs undertaken to further the purposes of the charity and their associated support costs.

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

i Operating leases

Operating leases are leases in which the title to the assets, and the substantial risks and rewards of ownership, remain with the lessor. Given the title of the Deaf Centre property, along with the substantial risks and rewards of ownership, remain with the Manchester University, this property lease is classified as an operating lease. Rental charges are charged on a straight-line basis over the term of the lease, at an annual rent of £nil. A service charge is payable to the university. A sum of £12,500 was paid in 1974 and expensed as a direct upfront cost. Given a £nil annual rent, no future minimum lease payments are to be disclosed.

The Manchester Deaf Centre
Statement of Cash Flows
For the year ended 31 March 2024

1. Accounting policies (continued)

j Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Asset Category	Annual rate
Property lease	Period of lease to 24.06.2074
Office furniture & equipment	5 years
Computer equipment	3 years
Website	5 years
Property improvements	Period of lease to 24.06.2074

k Fixed asset investments

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

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

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

l Stock

Stock is included at the lower of cost or net realisable value. In general, cost is determined on a first in, first out basis. Net realisable value is the price at which stocks can be sold in the normal course of business after allowing for the costs of realisation. Provision is made where necessary for obsolete, slow moving, and defective stocks. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

m Debtors

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

n Cash at bank and in hand

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

The Manchester Deaf Centre
Statement of Cash Flows
For the year ended 31 March 2024

1. Accounting policies (continued)

o Creditors and provision

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

p Financial instruments

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

q Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme with NEST. The charity's contribution to this scheme were £5,987 (2023: £5,620). There were £1,450 (2023: £nil) outstanding contributions at the year end.

MDC's membership has ceased with the Greater Manchester Pension Fund, giving rise to an exit payment of £284,000 liable to Manchester City Council (MCC) who have agreed to subsume MDC's deficit into its pool and enable MDC to pay this back to them over a period of 10 years. Negotiation terms with MCC are still ongoing surrounding the repayment pattern, and therefore a provision has been recognised in these financial statements due to the uncertainty regarding the timing of the payments.

r Legal status of the charity

The charity is a Charitable Incorporated Organisation (CIO) and all members have agreed to contribute a sum not exceeding £10 in the event of a winding-up. The registered office address is disclosed on page 1.

1 Income from donations and legacies

	2024	2023
	£	£
Donations	7,281	3,148
Legacies	-	-
Total	<u>7,281</u>	<u>3,148</u>

All donations and legacies income is unrestricted.

The Manchester Deaf Centre
Statement of Cash Flows
For the year ended 31 March 2024

2 Income from charitable activities

Current reporting period:

	Unrestricted	Restricted	Total 2024
	£	£	£
Grants	62,927	131,997	194,924
Accredited and non-accredited courses	109,233	-	109,233
Interpreter services	331,349	-	331,349
Other charitable services	3,956	83	4,039
Total	507,465	132,080	639,545

Previous reporting period:

	Unrestricted	Restricted	Total 2023
	£	£	£
Grants	52,550	297,024	349,574
Accredited and non-accredited courses	94,255	(75)	94,180
Interpreter services	321,712	213	321,925
Other charitable services	13,492	-	13,492
Total	482,009	297,162	779,171

4 Income from other trading activities

	2024	2023
	£	£
Room Hire	52,924	53,450
Bar and Café Sales	1,132	3,734
Total	54,056	57,184

All income from other trading activities in the current and prior year is unrestricted.

5 Investment income

	2024	2023
	£	£
Income from bank deposits and dividends	2,136	256
Total	2,136	256

All investment income in the current and prior year is unrestricted.

The Manchester Deaf Centre
Statement of Cash Flows
For the year ended 31 March 2024

6 Cost of raising funds

	Unrestricted 2024 £	Restricted 2024 £	2024 £	2023 £
Administration	5,856	-	5,856	3,562
Cost of goods sold	895	439	1,334	1,387
Total	6,751	439	7,190	4,949

All expenditure on cost of raising funds in the prior year was unrestricted.

7 Analysis of expenditure on charitable activities

Current reporting period:

	MDC Core work (including core grants and courses) £	Grant funded projects £	Interpreter Services £	Total 2024 £
Staff costs*	409,900	169,750	22,906	602,556
Contractors	11,439	21,754	254,628	287,821
Premises	33,958	11,650	-	45,608
Administration	24,260	26,694	1,548	52,502
Project costs	-	15,433	-	15,433
Depreciation	23,930	-	-	23,930
Loss on disposal of fixed assets	718	-	-	718
Governance costs (see note 8)	5,993	1,847	-	7,840
	510,198	247,128	279,082	1,036,408

* includes a pension exit payment provision of £232,880 (see note 19)

The Manchester Deaf Centre
Statement of Cash Flows
For the year ended 31 March 2024

7 Analysis of expenditure on charitable activities (continued)

Previous reporting period:	MDC Core work (including core grants and courses)	Grant funded projects	Interpreter Services	Total 2023
	£	£	£	£
Staff costs	139,202	110,284	14,325	263,811
Contractors	40,518	10,513	249,106	300,137
Premises	36,669	2,062	-	38,731
Administration	20,614	19,848	564	41,026
Project costs	78	52,526	-	52,604
Depreciation	21,465	-	-	21,465
Governance costs (see note 9)	7,868	23,088	-	30,956
	<u>266,414</u>	<u>218,321</u>	<u>263,995</u>	<u>748,730</u>
			2024	2023
			£	£
Restricted expenditure			247,128	218,321
Unrestricted expenditure			789,280	530,409
			<u>1,036,408</u>	<u>748,730</u>

8 Analysis of governance

	Unrestricted 2024 £	Restricted 2024 £	2024 £	2023 £
Trustee and AGM expenses	-	-	-	-
Accountancy and independent examination	3,906	673	4,579	5,676
Legal and professional	2,087	1,174	3,261	25,280
Total	<u>5,993</u>	<u>1,847</u>	<u>7,840</u>	<u>30,956</u>

9 Details of certain types of expenditure

Fees for examination of the accounts:

	2024 £	2023 £
Independent examiner's fee		
- Independent examination	3,200	4,110
- Other	<u>218</u>	<u>51</u>

The Manchester Deaf Centre
Statement of Cash Flows
For the year ended 31 March 2024

10 Staff costs

Staff costs during the year were as follows:

	2024	2023
	£	£
Wages and salaries	344,362	249,053
Social security costs	19,326	10,549
Pension costs	5,988	4,210
Pension exit payment costs*	232,880	-
	<u>602,556</u>	<u>263,811</u>

* see provision note 19

No employee has employee benefits in excess of £60,000 (2023: NIL).

The average number of staff employed during the period was 22 (2023: 18).

The key management personnel of the charity comprise the Trustees and two Senior Managers (2023: the Trustees and two Senior Managers).

The total employee benefits of the key management personnel of the charity were £64,640 (2023: £56,813).

11 Trustee remuneration and expenses, and related party transactions

Neither the Board of Trustees nor any persons connected with them received any remuneration or reimbursed expenses during the year (2023: NIL).

Two members of the Board of Trustees received travel and subsistence expenses during the year totalling £55 (2023: £39).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2023: NIL).

12 Government grants

The government grants recognised in the accounts received from statutory agencies were as follows:

	2024	2023
	£	£
Manchester City Council	85,229	184,556
Salford CVS	-	2,750
Trafford Council	2,500	15,000
GMMH	-	2,949
	<u>107,729</u>	<u>205,255</u>

The Manchester Deaf Centre
Statement of Cash Flows
For the year ended 31 March 2024

13 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

14 Fixed assets: tangible assets

	Leasehold improvements*	Office equipment	Fixtures & fittings	Websit e	Total
Cost	£	£	£	£	£
At 1 April 2023	594,223	50,697	40,312	54,000	739,232
Additions	-	19,400	-	-	19,400
Disposals		(10,754)			(10,754)
At 31 March 2024	594,223	59,343	40,312	54,000	747,878
Depreciation					
At 1 April 2023	278,616	49,258	40,311	37,800	405,985
Charge for the year	9,945	3,184	1	10,800	23,930
Disposals		(10,036)			(10,036)
At 31 March 2023	288,561	42,406	40,312	48,600	419,879
NBV at 31 March 2024	305,662	16,937	-	5,400	327,999
NBV at 31 March 2023	315,607	1,439	1	16,200	333,247

15 Investments

	2024 £	2023 £
Market value at the start of the year	-	13,773
Disposals at carrying value	-	(16,434)
Add net gain/(loss) on revaluation	-	2,661
	-	-
Investments at fair value comprised:		
COIF Charities Investment Fund	-	-
	-	-

Investments are all carried at fair value and are all traded in quoted public markets.

16 Debtors

	2024 £	2023 £
Trade debtors	58,937	37,965
Prepayments and accrued income	27,065	99,447
	86,002	137,412

The Manchester Deaf Centre
Statement of Cash Flows
For the year ended 31 March 2024

17 Creditors: amounts falling due within one year

	2024 £	2023 £
Loan		
- Futurebuilders	-	12,967
- First Ark	-	9,999
- Co-op	10,332	9,942
Trade creditors	36,193	26,292
Other creditors and accruals	24,396	15,571
Taxation and social security costs	7,296	5,282
	<u>78,217</u>	<u>80,053</u>

18 Creditors: amounts falling due after more than one year

	2024 £	2023 £
Loan		
- Futurebuilders	-	31,524
- First Ark	-	5,310
- Co-op	12,915	23,216
	<u>12,915</u>	<u>60,050</u>
Repayable after more than 5 years by instalments	<u>-</u>	<u>-</u>

The loan from Futurebuilders (Social Enterprise Investment Fund) was repayable over 15 years with interest charged at 6% for the first 3 years and no more than 5% over base for the remainder of the term. It was unsecured and did not attract early repayment penalties. This was fully paid off in the year.

The loan from First Ark Social Investment was repayable over 5 years with interest charges at 7.5% APR. It was unsecured and did not attract early repayment penalties. This was fully paid off in the year.

The loan from Co-op is repayable over 6 years with an interest charge of 2.5% per annum. No repayments were required for the first 12 months.

19 Provisions for liabilities and charges

	2024 £	2023 £
Balance at the start of the reporting period	-	-
Amounts added in current period	232,880	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	<u>232,880</u>	<u>-</u>

The Manchester Deaf Centre
Statement of Cash Flows
For the year ended 31 March 2024

19 Provisions for liabilities and charges (continued)

During the year, the charity incurred an obligation for an exit payment of £284,000 related to its departure from the Greater Manchester Pension Fund (GMPF). This amount has been recognised as a provision due to the uncertainty regarding the timing of the payments. However, the most likely outcome will be a monthly repayment schedule over 10 years. The provision has been calculated based on the best estimate of the present value of the future outflows, considering a discount rate of 4.08% per annum. This rate reflects the rate at which the charity could borrow funds over a similar 10 year term with similar security.

The expected settlement period of the provision is as follows:

- Within 1 year: £27,782
- Between 1 and 5 years: £100,474
- Beyond 5 years: £104,624

20 Analysis of movements in restricted funds

Current reporting period

	Balance at 1 April 2023	Income	Expenditure	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Trusted Charity Mark	3,636	-	(3,636)	-	-
Inclusion	3,000	1,802	(3,980)	-	822
National Lottery (Leaders with Lived Experience)	25,412	-	(25,412)	-	-
CYPS	66,303	51,452	(80,000)	100	37,855
Youth Fund (Young Manchester), Youth & Childrens Work	4,526	-	(3,711)	-	815
Young Manchester	7,762	-	-	-	7,762
DASA	22,148	-	(22,080)	-	68
Jubilee – Forever Manchester	7,628	-	(7,628)	-	-
Salford Trusted Voices	2,500	-	(2,500)	-	-
Trafford Council/Partnership	4,705	22,500	(17,019)	-	10,186
Cooperative and Mutual Solutions Limited	5,121	7,293	(4,087)	-	8,327
Eric Wright Fund	484	-	(484)	-	-
WAITE project	35,193	49,033	(77,030)	-	7,196
	188,418	132,080	(247,567)	100	73,031

The Manchester Deaf Centre
Statement of Cash Flows
For the year ended 31 March 2024

20 Analysis of movements in restricted funds (continued)

Previous reporting period

	Balance at 1 April 2022	Income	Expenditure	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Trusted Charity Mark Inclusion	20,000	20,000	(33,177)	(3,187)	3,636
National Lottery (Leaders with Lived Experience)	-	3,000	-	-	3,000
Cinderella Fund	42,573	-	(17,161)	-	25,412
CYPS	2,492	-	-	(2,492)	-
Youth Fund (Young Manchester), Youth & Childrens Work	-	66,453	(150)	-	66,303
Get On	815	3,711	-	-	4,526
BBC I Can Project	(2,942)	-	-	2,942	-
Young Manchester	6,638	39,780	(43,939)	(2,479)	-
DASA	7,762	-	-	-	7,762
Jubilee – Forever Manchester	-	30,000	(7,852)	-	22,148
Salford Innovation	-	10,000	(2,372)	-	7,628
Salford Trusted Voices	3,235	-	(3,940)	705	-
Trafford Council/Partnership	-	2,500	-	-	2,500
GMCVO Community	1,910	15,000	(12,205)	-	4,705
Cooperative and Mutual Solutions Limited	305	-	(305)	-	-
Eric Wright Fund	8,118	214	(3,211)	-	5,121
WAITE project	501	-	(17)	-	484
	23,015	106,504	(94,326)	-	35,193
	114,422	297,162	(218,655)	(4,511)	188,418

Name of restricted fund	Description, nature and purposes of the fund
Youth Fund (Young Manchester/DAVE), Youth & Children	Funding for projects to enhance life skills, Youth Club and playschemes during school holidays.
Salford Innovation Fund, Salford NHS CCG	Grant to cover the cost of developing a brand new service intended to (i) increase the accessibility of and take-up health care services for hard of hearing and deaf people in Salford with a view to countering health inequalities; (ii) open-up opportunities of the deaf community's participation in continuing service development and improvement fora; and (iii) enable and promote self-advocacy and self-help.
Trafford Council/Partnership	Advocacy support funding for hard of hearing and deaf residents of Trafford seeking to redress injustices in the system, better their day-to-day experiences, broaden horizons and improve their future life chances.
National Lottery (Leaders with Lived Experience)	Covering a programme of professional development, governance and leadership quality assurance work with the Board of Trustees, and the creation of a new Youth Board giving young hard of hearing, Deaf and deafened citizens of Manchester and the surrounding areas (prospective trustees of the future) a voice in strategic direction-setting and decision making.

The Manchester Deaf Centre
Statement of Cash Flows
For the year ended 31 March 2024

20 Analysis of movements in restricted funds (continued)

Eric Wright Fund	Funding from the Eric Wright Charitable Trust has enabled staff training in safeguarding, first aid and mental health first aid; also in advocacy and volunteer management. Manchester Deaf Centre volunteers have benefitted from training in food hygiene too and, post-lockdown/covid restrictions, we have more volunteer training planned – inclusive community walk leadership and sports leadership; impact assessment evaluation and improvement planning competencies.
BBC I Can	Programmes of work growing aspiration, employment and enterprise readiness among HoH/D/deaf young people and building employers' capacity for HoH/D/deaf inclusion in parallel/a progression pathway. The former spans Manchester, Bolton, Salford and Trafford; the latter is centred on Manchester and open only to NEET young people aged 16-24.
Trusted Charity Mark	In collaboration with other Disabled Peoples Organisations (DPO) – fund to improve quality and consistency of monitoring and data collection, strengthening partnerships and for each DPO to achieve the Trusted Charity Mark.
WAITE project	Funding given by the National Lottery Community Fund's Reaching Communities Programme enables Manchester Deaf Centre's delivery on wellbeing, advocacy, IAG, training, employment and social services across Greater Manchester, each targeted a hard of hearing, deaf and deafened people across the country – and provided in British Sign Language to ensure the Sign Language or with appropriate communications support to ensure that they are fully accessible and inclusive.
Get On	Given by the Future Workforce Fund, administered by the Prince's Trust, our Get on grant is enabling Deaf Centre delivery on a targeted programme of work for NEET (and hard of hearing, Deaf or deafened) young people from Bolton, Manchester, Salford Stockport and Trafford – building their social and cultural awareness, confidence, skills for life and work; providing employment, further education and training insights through supported placements; and encouraging education/training providers and employers alike to grow their capacity for equitable Deaf inclusion for prospective employees of the future.
Young Manchester	Funds towards school holiday activity programmes and universal youth service providers' capacity-building across the city with a view to opening up a range of additional opportunities for both informal and accredited learning, indoor and outdoor recreation, community participation and social action.
Cooperative and Mutual Solutions Limited	Funding to establish a support group for Deaf Ex-Offenders.
Cinderella Fund	The Cinderella Fund grant gifted by the Charity Service is towards a residential weekend; an outdoor education programme for young people accessing our DAVE (Deaf Active Volunteering Experience) Group.
GMCVO Community Champions	Funding to help deliver improvement on breaking down communications barriers by having workshops, creating accessible posters and videos, and one to one support.
Inclusion grant	Working with Bolton Deaf Society and Walthew House (Stockport's Centre for the Deaf and Blind). Forming a steering group of deaf representatives from each organisation, we will engage with deaf people throughout Greater Manchester regarding barriers to access/inclusion in mainstream services/settings that support health and wellbeing, reporting to/visiting stakeholders to advise on what improvements could be made to provide inclusive access.
CYPS	Grants received specifically for providing services to the deaf community of children and young people.

The Manchester Deaf Centre
Statement of Cash Flows
For the year ended 31 March 2024

20 Analysis of movements in restricted funds (continued)

DASA	Liaising with local domestic abuse, homelessness and refuge services, developing an effective referral system that is accessible to deaf people, collaborating with other organisations in improving their services to make them more deaf aware by providing Deaf Awareness courses. Strengthening the services we currently provide to the Wellbeing group and enhancing awareness of DA, Hate Crime, safeguarding and Self Care.
Jubilee – Forever Manchester	A project to create a visual Mural of the Queen's Jubilee incorporating British Sign Language, hold an event to celebrate the Queen's Platinum Jubilee and provide arts skills workshops for our Wellbeing group.
Salford Trusted Voices	To promote access and inclusion for deaf people in wider society and provide services to support deaf people overcome daily barriers.

21 Analysis of movement in unrestricted funds

Current reporting period

	Balance at 1 April 2023	Income and gains	Expenditure and losses	Transfers	As at 31 March 2024
	£	£	£	£	£
General fund	86,922	570,938	(790,864)	(100)	(133,104)
Refurbishment fund	262,123	-	(8,191)	-	253,932
	<u>349,045</u>	<u>570,938</u>	<u>(799,055)</u>	<u>(100)</u>	<u>120,828</u>

Prior reporting period

	Balance at 1 April 2022	Income and gains	Expenditure and losses	Transfers	As at 31 March 2023
	£	£	£	£	£
General fund	70,285	545,258	(533,132)	4,511	86,922
Refurbishment fund	270,314	-	(8,191)	-	262,123
	<u>340,599</u>	<u>545,258</u>	<u>(541,323)</u>	<u>4,511</u>	<u>349,045</u>

Refurbishment fund Fund to cover depreciation costs associated with refurbishing the building in 2010/11.

The Manchester Deaf Centre
Statement of Cash Flows
For the year ended 31 March 2024

22 Analysis of net assets between funds

Current reporting period

	General fund	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	74,067	253,932	-	327,999
Investments	-	-	-	-
Net current assets/(liabilities)	38,624	-	73,031	111,655
Creditors of more than one year	(12,915)	-	-	(12,915)
Provisions for liabilities	(232,880)	-	-	(232,880)
Total	(133,104)	253,932	73,031	193,859

Previous reporting period

	General fund	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	71,124	262,123	-	333,247
Investments	-	-	-	-
Net current assets/(liabilities)	74,152	-	190,114	264,266
Creditors of more than one year	(60,050)	-	-	(60,050)
Total	85,226	262,123	190,114	537,463

23 Financial instruments

Financial instruments measured at amortised cost comprise the loan financing provided by the Social Enterprise Investment Fund, First Ark Social Investment and Co-op to the charity.

	2024	2023
	£	£
Loan payable falling due within one year	10,332	32,908
Loan payable falling due in more than one year but in less than five years	12,915	60,050
Loan payable falling due after five years	-	-
	23,247	92,958

The loan from Futurebuilders (Social Enterprise Investment Fund) was repayable over 15 years with interest charged at 6% for the first 3 years and no more than 5% over base for the remainder of the term. It was unsecured and did not attract early repayment penalties. This was fully paid off in the year.

The loan from First Ark Social Investment was repayable over 5 years with interest charges at 7.5% APR. It was unsecured and did not attract early repayment penalties. This was fully paid off in the year.

The loan from Co-op is repayable over 6 years with an interest charge of 2.5% per annum. No repayments were required for the first 12 months.

The Manchester Deaf Centre
Statement of Cash Flows
For the year ended 31 March 2024

24 Reconciliation of net movement in funds to net cash flow from operating activities

	2024	2023
	£	£
Net income/(expenditure) for the year	(343,604)	82,442
Adjustments for:		
Depreciation charge	23,930	21,465
Gains/(losses) on disposal of fixed assets	718	-
(Gains)/losses on investments	-	(2,661)
Loss/(profit) on sale of investments	3,024	6,299
Dividends, interest and rents from investments	(2,136)	(256)
Decrease/(increase) in stock	(146)	217
Decrease/(increase) in debtors	51,410	(83,500)
Increase/(decrease) in creditors	20,740	(3,180)
Increase/(decrease) in provisions	232,880	-
Net cash provided by/(used in) operating activities	<u>(13,184)</u>	<u>20,826</u>

Accounts

REGISTERED CHARITY NUMBER: 1110373

COMPANY NUMBER: 5277257

The Manchester Deaf Centre Limited

Report and Financial Statements for the Year ended 31 March 2023

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For the Year Ended 31st March 2023

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The Manchester Deaf Centre Limited
Reference and administrative information
For the year ended 31 March 2023

Company number	5277257	
Charity number	1110373	
Registered office & operational address	Crawford House, Booth Street East, Manchester, M13 9GH	
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: Alistair Wright Pauline Roberts Brian Kokoruwe Shelley Lanchbury Christine Wright Claire Baldwin Vice-chair John Wareham Chair Michael Doyle Treasurer Arbab Hussain (resigned 17 February 2023)	
Company Secretary	Mark Woodall Claire Holland	
Key management Personnel	Mark Woodall Claire Holland	Senior Manager Senior Manager (appointed 21 st Feb 2022)
Bankers	Co-operative Bank PO Box 250 Delf House Southway Skelmersdale WN8 6WT	
Independent Examiner	Leanne Nield ACA Arc Accountancy Solutions Limited 51 Laverton Road Lytham St. Annes Lancashire FY8 1EN	

Chair's Annual Report, 2022-2023

Manchester Deaf Centre continued to create exceptional opportunities for all those that are part of and/or support the deaf/Deaf community in the last year!

Our employees and volunteers demonstrated their capacity to sustain our crucial support service delivery to some of the most vulnerable hard of hearing, Deaf, Deafblind, deafened and hearing citizens of Manchester and the surrounding areas, through various engagement provisions of information, advice and advocacy support for example; in the maintenance of wellbeing and skeleton employment, enterprise and youth services in small groups; and through carefully risk-managed home visits and community outreach work compliant with key worker guidelines.

We have supported the hearing community by delivering high quality Deaf Awareness and British Sign Language training so that they might be more inclusive and accessible, our BSL interpreter booking service, and our city centre-based room hire.

We continue to provide a range of activities for our beneficiaries and are encouraged by the much-needed opportunity to attend the centre again, where they can not only have their support needs met but also carry out activities and socialise with their peers.

Manchester Deaf Centre services are now fully back to operating face to face however, we still offer remote support for individuals who find this preferable.

I am proud of the many achievements that this report references, across each of our different services:

1. Wellbeing, Advocacy, IAG, Training, Enterprise and Employment (WAITE)
2. Children and Young People
3. Our Courses and Interpreter Services

All delivered in British Sign Language or with the assistance of qualified, experienced and NRCPD-registered Interpreters and communication professionals according to service-user communication needs and preferences, online or face to face.

Manchester Deaf Centre has recently addressed some very real challenges and without support from those that care about the activities we deliver; employees, volunteers, trustees and users of the Centre, we may not have been able to continue as an organisation.

There are many reasons to be encouraged, the Trustees have worked extremely hard to ensure the governance and leadership of the Centre are making a difference and supporting the many activities we deliver to improve people's lives. Everyone at the Centre, and those that are delivering activities on our behalf, are doing their best to make sure no-one is left without someone or something to address their quality-of-life issues.

We will continue to work as hard as we can to ensure the Manchester Deaf Centre grows over the coming years.



John Wareham, Chair of Trustees, The Manchester Deaf Centre

The Manchester Deaf Centre Limited
Trustees annual report
For the year ended 31 March 2023

The trustees present their report and the audited financial statements for the year ended 31st March 2023. Included within the trustee's report is the Director's report as required by company law. Reference and administrative information are set out on page 1 which forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Our History

The Manchester Deaf Institute was established in 1846, becoming the Manchester Deaf Centre (MDC) in 1990. MDC is the leading provider of services for deaf, deafened, hard of hearing and partial hearing people in Manchester and beyond and for those visiting Manchester to access hospitals and other services. MDC also has long established connections with other deaf centres and providers throughout the region.

Our services for deaf people which include: an employment service, youth service, community bar & cafe, volunteering scheme, Social Club, tinnitus group, sign and play pre-school group, mental health & well-being group and interpreting service. We have fully trained and qualified staff, along with established systems and procedures for the management of funded services.

We have a long history and understanding of meeting the needs of deaf/Deaf people through a variety of tailored services and methodologies. We are well placed for the provision of professional communication support services incorporating BSL (British Sign Language), (SSE) Sign Spoken English, Deaf-blind interpreters, Lip-speakers, Electronic Note-takers and SSTRs (Speech to Text Reporter).

MDC Services

Manchester Deaf Centre is at the heart of Greater Manchester's D/deaf and hard of hearing community. We are a hub for inclusion, advocacy, accessibility, support, training and information. At MDC, we are proud to provide a range of services that support and empower the community of which we are part.

Our main service offerings are:

1. Wellbeing, Advocacy, IAG, Training, Enterprise and Employment (WAITE)
2. Children and Young People
3. Our Courses and Interpreter Services

We are also proud to provide qualified and NRCPD-registered BSL/English Interpreters as means of breaking down access barriers between D/deaf and hearing people and enabling D/deaf citizens of our city region to access presently exclusive organisations spanning the public, private and not-for-profit sectors, enjoy amenities and benefit from services on an equitable basis.

Courses for Public Benefit

We delivered British Sign Language courses between April 2022 and March 2023.

Through the year, we delivered:

- (i) Deaf Awareness Training to organisations keen to extend their learning, begin to review and improve their operating procedures.
- (ii) Introduction to British Sign Language courses to organisations locally who were keen to extend their accessibility and reach; and
- (iii) Inclusive Employment and Access to Work were among the other courses we created from scratch and at the year end, work was on-going to promote these and secure take-up.

The Manchester Deaf Centre Limited
Trustees annual report
For the year ended 31 March 2023

Governance, People and Operations

The trustees review the aims, objectives and activities of the charity each year.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Governing document

Manchester Deaf Centre was established in 1846 as Adult Deaf and Dumb Institute. The original constitution was adopted in 1866. It changed its name in 1990 to Manchester Deaf Centre. The Deaf Centre moved from Grosvenor Street in 1975 to its present premises in Crawford House, Booth Street East. The Deaf Centre became an incorporated charity on 3 October 2005, having previously been an unincorporated charity no. 221247. The Deaf Centre is governed by Memorandum and Articles of Association.

We have reviewed our governing document and intend to become a Charitable Incorporated Organisation in 2023.

Company status

The company is limited by guarantee and all members have agreed to contribute a sum not exceeding £10 in the event of a winding-up.

Governance

Our organisation is proudly governed by a diverse Board of Trustees who are predominantly from the Deaf/deaf/deafened/hard of hearing community. Allied with the skills of deaf staff members with which we work, their experiences of work and life make for authentic, grounded direction respectful of and responsive to need across the hard of hearing, D/deaf and deaf blind communities of Manchester and the wider city region. Theirs is a shared job of leading organisational and service development within the bounds set by our charitable objectives.

Trustees

Manchester Deaf Centre continues to be led by a Board of Trustees who are mainly Deaf/deaf/deafened /hard of hearing. The Trustees bring invaluable lived experience to their work and help with strategic direction-setting, service and operational oversight, financial management and the assurance of legal compliance. Around the table, we have expertise from a range of professionals to help galvanise the Board for the future challenges and opportunities to which the organisation must respond to the groups of interest and social identity we serve, right across Greater Manchester's hard of hearing, D/deaf and deafened community, continue to plot a forward path to brighter futures.

Staffing

Manchester Deaf Centre employed 24 staff this year, our BSL/CPD provision, specialist advocacy teams, and Children & Young People's Service teams seeing particular growth.

Over the course of the year, we enjoyed a number of successes in grant applications as reflected elsewhere in these accounts. Bolstering our staff team also enabled our pursuit of new contracts to diversify the income streams with which Manchester Deaf Centre works.

The Manchester Deaf Centre Limited
Trustees annual report
For the year ended 31 March 2023

Our success has led to engaging additional staff and volunteers to ensure a safe and exciting delivery of activities.

The Chair of Trustees and Senior Managers continue to have opportunities of learning exchange, professional and personal support and ensure the organisation is well managed. This has been a fruitful process, with additional members of staff stepping up to leadership roles over the year, well done!

Volunteers

We are especially grateful for the many volunteers sticking by and continuing to support our organisation when many faced very challenging situations of their own, uncertainty over employment, anxiety caused by restrictions on caring for family members and so on, we were and remain hugely grateful. This gave the Deaf Centres' Board and management team great encouragement and provided reason for great pride. Here again we would like to reiterate our thanks!

A further positive that presented before the year was out, was Manchester City Council's confirmation of OMVCS funding. The organisation and delivery of training and work plans; the administration of recognition and reward schemes; and the mapping-out of progression opportunities whenever the time to move on or need of moving on comes is truly supported by this well received grant funding.

We continue to provide support, through a volunteer co-ordinator, to quality assured experiences, increase MDC's volunteer retention rates and the return realised on our investment of time and money in supervision and training.

We were awarded "Spirit of Manchester" award for involving service users. The awards are organised by MACC – Manchester's local voluntary and community support organisation.

Partnership working

Through the year, we took the opportunity of representing hard of hearing, D/deaf and deafened citizens of the city and surrounding areas on a number of public service and policy groups, hopeful of influencing and informing change to level things up for a cohort too often cut-out or forgotten hence the disproportionately poor outcomes too often realised in all areas of life outcomes such as education, employment, health and housing.

Ensuring that hard of hearing, D/deaf and deafened people have a voice in decision-making around the city. This is very important of course if we are to play our part in ensuring that hard of hearing, D/deaf and deafened people can move freely in and out of services and systems, enjoy good healthcare and leisure opportunities, access and interact with the public realm and local amenities on an equitable basis. However, the landscape-shaping to the detriment of organisational wellbeing and core service impact is a risk we have continued to guard against.

In partnership with others, we engaged in a D/deaf needs analysis, this has either confirmed what we already knew or identified new issues that require our support. This has led to the development of a new business plan for MDC to ensure we prioritise our actions on the most vulnerable in our society.

The Manchester Deaf Centre Limited
Trustees annual report
For the year ended 31 March 2023

Financial review

In the year reserves totals £537,436. This is broken down by the following:

- £188,418 restricted funds, required to be spent on restricted projects;
- £86,922 general unrestricted funds, available to be spent on any purpose the trustees deem necessary in order to further the charity's aims and objectives;
- £262,123 is the value of the property enhancements from the 2010/11 property refurbishment, rather than funds available to spend. This reserves balance is being reduced over the remaining lease life by the depreciation charge.

Pensions

Manchester Deaf Centre continues to work with Greater Manchester Pension Fund (as our Local Government Pension Scheme Guarantors), Manchester City Council and Ward Hadaway Solicitors towards agreement around clearing the membership cessation charge triggered on the leaving of a staff member from the organisation in Autumn 2019.

Grants

MDC continues to apply for grant funding and to pursue additional contracts. We have revised our business plan and the Board and staff are unified on the importance of sustaining our service provision and forging ahead. We are hopeful that hard of hearing, D/deaf and deafened people can work with us to shape and execute our plans and a Needs Analysis, working in partnership with others, has been completed.

Reserves policy

The Board of Trustees has established a policy whereby they seek to hold sufficient reserves to continue the current activities in the event of a drop in funding and earned income for 6 months (approximately £200,000 covering staff and general running costs). Work towards this target is on-going.

Risk management

The charity trustees have given consideration to the major risks to which the charity is exposed and satisfied themselves that systems or procedures are established in order to manage those risks.

In summary

This year has been a very successful one for Manchester Deaf Centre, we found ways of doing things differently and assisting in people's hour of need; we continued to provide a sustained service provision to as full an extent as possible and performed our utmost for those we are here to serve.

The hard of hearing, D/deaf and deafened communities we serve will need our organisation's support more than ever to ensure that their needs are addressed, provide positive traction as the wider economy and bigger picture society strive to put their pieces together again.

We continue to be well-placed to help working age adults recover mental and physical health, financial stability, career and/or enterprise planning. We continue to ensure that we make our services at MDC accessible where we reach out creatively and with compassion. Our starting point for every encounter and intervention, no matter whether we are speaking with children and young people, long distanced from their friends or older people isolated, afraid and in poor health, is that we must adapt and innovate within the financial constraints that we have.

We will work and take inspiration from all those that have gone before us and worked so hard to develop a responsive organisation impacting so positively on the lives of so many!

The Manchester Deaf Centre Limited
Trustees annual report
For the year ended 31 March 2023

Statement of responsibilities of the trustees

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

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

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

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

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

Jul 24, 2023

The trustees' annual report has been approved by the trustees on and signed on their behalf by:



John Wareham

Chair

Independent examiner's report
To the trustees of
Manchester Deaf Centre

I report to the charity trustees on my examination of the accounts of The Manchester Deaf Centre Limited for the year ended 31st March 2023 which are set out on pages 7 – 29.

Responsibilities and basis of report

As the Charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants in England and Wales (ICAEW) which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Leanne Nield ACA
Arc Accountancy Solutions Limited
51 Laverton Road
Lytham St. Annes
Lancashire
FY8 1EN

Jul 31, 2023
Date:

The Manchester Deaf Centre Limited
Statement of Financial Activities
For the year ended 31 March 2023

		Unrestricted funds	Restricted funds	Total funds 2023	Restated Total funds 2022*
	Note	£	£	£	£
Income from:					
Donations and legacies	3	3,148	-	3,148	11,445
Charitable activities	4	482,009	297,162	779,171	619,735
Other trading activities	5	57,184	-	57,184	46,312
Investments	6	256	-	256	1,986
Total income		542,597	297,162	839,759	679,478
Expenditure on:					
Raising funds	7	4,615	334	4,949	8,764
Charitable activities	8	530,409	218,321	748,730	916,597
Total expenditure		535,024	218,655	753,679	925,361
Net income/(expenditure) before net gains/(losses) on investments					
		7,573	78,507	86,080	(245,883)
Net income/(expenditure) on investments		(6,299)	-	(6,299)	4,600
Unrealised gains/(losses) on investments	16	2,661	-	2,661	1,099
Net income/(expenditure) for the year		3,935	78,507	82,442	(240,184)
Transfer between funds		4,511	(4,511)	-	-
Net movement in funds for the year		8,446	73,996	82,442	(240,184)
Reconciliation of funds:					
Total funds brought forward		340,599	114,422	455,021	695,205
Total funds carried forward		349,045	188,418	537,463	455,021

* see note 2 for prior year adjustment details

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The Manchester Deaf Centre Limited
Balance Sheet
as at 31 March 2023

		2023		Restated 2022*	
	Note	£	£	£	£
Fixed Assets					
Tangible assets	15		333,247		352,553
Investments	16		-		13,773
Total fixed assets			333,247		366,326
Current assets					
Stock		396		613	
Debtors	17	137,412		53,912	
Cash at bank and in hand		206,511		207,841	
Total current assets		344,319		262,366	
Liabilities					
Creditors: amounts falling due in less than one year	18	(80,053)		(72,911)	
Net current assets			264,266		189,455
Total assets less current liabilities			597,513		555,781
Creditors: amounts falling due after more than one year	19		(60,050)		(100,760)
Net assets			537,463		455,021
The funds of the charity:					
Restricted income funds	20		188,418		114,422
Unrestricted income funds					
General fund	21		86,922		70,285
Refurbishment General fund	21		262,123		270,314
Total charity funds			537,463		455,021

* see note 2 for prior year adjustment details

For the year in question, the company was entitled to exemption from an audit under Section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with Section 476.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The notes on pages 12 to 29 form part of these accounts.

Jul 22, 2023

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

Michael Doyle

..... Michael Doyle (Treasurer)

The Manchester Deaf Centre Limited
Statement of Cash Flows
For the year ended 31 March 2023

	Not e	2023 £	2022 £
Cash provided by/(used in) operating activities	24	<u>20,826</u>	<u>(178,138)</u>
<i>Cash flows from investing activities:</i>			
Dividends, interest and rents from investments		256	1,986
Purchase of tangible fixed assets		(2,159)	-
Proceeds from the sale of investments		16,434	63,324
Cash provided by/(used in) investing activities		<u>14,531</u>	<u>65,310</u>
<i>Cash flows from financing activities:</i>			
Repayment of borrowing		(36,687)	(22,857)
Cash inflows from new borrowing		-	-
Cash provided by/(used in) financing activities		<u>(36,687)</u>	<u>(22,857)</u>
Increase/(decrease) in cash and cash equivalents in the year		(1,330)	(135,685)
Cash and cash equivalents at the beginning of the year		207,841	343,526
Cash and cash equivalents at the end of the year		<u>206,511</u>	<u>207,841</u>

The Manchester Deaf Centre Limited
Notes to the accounts
For the year ended 31 March 2023

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Statement applicable in the UK and Republic of Ireland (FRS 102), second edition – October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. The trustees have made no key judgements which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

d Donated services and facilities

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

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

The Manchester Deaf Centre Limited
Notes to the accounts
For the year ended 31 March 2023

1. Accounting policies (continued)

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of commercial trading and their associated support costs.
- Expenditure on charitable activities includes the costs undertaken to further the purposes of the charity and their associated support costs.

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

h Operating leases

Operating leases are leases in which the title to the assets, and the substantial risks and rewards of ownership, remain with the lessor. Given the title of the Deaf Centre property, along with the substantial risks and rewards of ownership, remain with the Manchester University, this property lease is classified as an operating lease. Rental charges are charged on a straight-line basis over the term of the lease, at an annual rent of £nil. A service charge is payable to the university. A sum of £12,500 was paid in 1974 and expensed as a direct upfront cost. Given a £nil annual rent, no future minimum lease payments are to be disclosed.

i Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Asset Category	Annual rate
Property lease	Period of lease to 24.06.2074
Office furniture & equipment	5 years
Computer equipment	3 years
Website	5 years
Property improvements	Period of lease to 24.06.2074

The trustees reviewed the estimated useful life of the property improvements in 2014 and were of the opinion that this should be over the period of the lease (60 years) rather than 10 years as previously estimated.

The Manchester Deaf Centre Limited
Notes to the accounts
For the year ended 31 March 2023

1 Accounting policies (continued)

j Fixed asset investments

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

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

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

k Stock

Stock is included at the lower of cost or net realisable value. In general, cost is determined on a first in, first out basis. Net realisable value is the price at which stocks can be sold in the normal course of business after allowing for the costs of realisation. Provision is made where necessary for obsolete, slow moving, and defective stocks. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

l Debtors

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

m Cash at bank and in hand

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

n Creditors and provision

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

o Financial instruments

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

p Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme with NEST. The charity's contribution to this scheme were £5,620 (2022: £5,620). There were £nil (2022: £nil) outstanding contributions at the year end.

The Manchester Deaf Centre Limited
Notes to the accounts
For the year ended 31 March 2023

1 Accounting policies (continued)

MDC's membership has ceased with the Greater Manchester Pension Fund and both share capital. In the event of the charity being wound up, the liabilities in respect of the guaranteed is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

q Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The registered office address is disclosed on page 1.

2. Prior year adjustment (PYA) of 2021-22 figures

Prior year adjustment for the reclassification of OMCVS funding from restricted to unrestricted

Previous annual accounts have recorded the funding received from Our Manchester CVS (OMCVS) as restricted income, restricted to be spent on providing services to the adult deaf community. However, the grant applications in more recent years have clearly requested funds for general core services of the charity, rather than for a restricted purpose. Therefore, a prior year adjustment has been made to reallocate the OMCVS funds from restricted to unrestricted funds. The 2022 OMCVS fund had a 2021 brought forward reserves balance of £2,855, income of £40,000, expenditure of £25,530, with a closing 2022 fund balance of £17,325.

The table below summarises the effect of this prior year adjustment on the 2021-22 comparative figures:

	2021-22 unrestricted as previously stated	2021-22 restricted as previously stated	2021-22 PYA Unrestricted	2021-22 PYA Restricted	2021-22 unrestricted restated	2021-22 restricted restated	2021-22 total as restated
	£	£	£	£	£	£	£
Statement of Financial Activities							
Donations and legacies	11,445				11,445		11,445
Charitable activities	386,816	232,919	40,000	(40,000)	426,816	192,919	619,735
Other trading activities	46,312				46,312		46,312
Investments	1,986				1,986		1,986
Total income	446,559	232,919	40,000	(40,000)	486,559	192,919	679,478
Expenditure on:							
- Raising funds	8,764		8,764		8,764		8,764
- Charitable activities	506,576	415,021	25,530	(25,530)	532,106	389,491	921,597
Total expenditure	515,340	415,021	25,530	(25,530)	540,870	389,491	930,361
Net loss for the year	(63,082)	(182,102)	14,470	(14,470)	(48,612)	(196,572)	(245,184)
Total funds brought forward	641,844	313,361	2,855	(2,855)	644,699	310,506	966,205
Total funds carried forward	578,274	131,747	17,325	(17,325)	595,599	114,422	710,021

The Manchester Deaf Centre Limited
Notes to the accounts
For the year ended 31 March 2023

2 Prior year adjustment (PYA) of 2021-22 figures (continued)

Prior year adjustment for the reversal of the leasehold property revaluation

During the year, the trustees have determined that the property lease has been previously incorrectly accounted for. Historically this property lease has been accounted for as Property, Plant & Equipment using the revaluation model. In the year, the trustees have determined that the correct classification for the lease is an operating lease given the title of the Deaf Centre property, along with the substantial risks and rewards of ownership, remain with the Manchester University. Therefore, a prior year adjustment to tangible fixed assets, the revaluation reserve and the SOFA for the prior year depreciation charge is required.

In the 2022 accounts, the leasehold property had a revalued figure stated of £330,000, accumulated depreciation of £75,000 (NBV of £255,000), with £177,296 held in the revaluation reserve and £77,704 held in the unrestricted general fund. The annual depreciation charge on the revalued leasehold property was £5,000.

The table below summarises the effects of this prior year adjustment on the 2021-22 comparative figures:

	2021-22 as previously stated	Prior year adjustment (leasehold) to unrestricted funds	Prior year adjustment (OMCVS fund reclassification)	2021-22 as restated
<u>Statement of Financial Activities</u>	£	£	£	£
Total income	679,478			679,478
Expenditure on:				
- Raising funds	8,764			8,764
- Charitable activities	921,597	(5,000)		916,597
Total expenditure	930,361	(5,000)		925,361
Net loss for the year	(245,184)	5,000		(240,184)
Total funds brought forward	955,205	(260,000)		695,205
Total funds carried forward	710,021	(255,000)		455,021
<u>Balance Sheet</u>	£	£	£	£
Tangible fixed asset	607,553	(255,000)		352,553
Investments	13,773			13,773
Current assets	262,366			262,366
Liabilities falling due less than one year	72,911			72,911
Liabilities falling due greater than one year	100,760			100,760
Net assets	710,021	(255,000)		455,021
Restricted income funds	131,747		(17,325)	114,422
Revaluation reserve	177,296	(177,296)		-
Unrestricted funds				
- General fund	130,664	(77,704)	17,325	70,285
- Refurbishment fund	270,314			270,314
Total charity funds	710,021	(255,000)	-	455,021

The Manchester Deaf Centre Limited
Notes to the accounts
For the year ended 31 March 2023

2 Prior year adjustment (PYA) of 2021-22 figures (continued)

The effect of this prior year adjustment to the 2021-22 leasehold property class (note 15) is as follows:

	2021-22 as previously stated	Prior year adjustment	2021-22 as restated
	£	£	£
<u>Leasehold property</u>			
Cost at 1 April 2021	924,223		924,223
Cost at 31 March 2022	924,223	(330,000)	594,223
Depreciation at 1 April 2021	328,726	(70,000)	258,726
Charge in the year	14,945	(5,000)	9,945
Depreciation at 31 March 2022	343,671	(75,000)	268,671
NBV at 31 March 2022	580,552	(255,000)	325,552*

* No leasehold property is now included in this NBV. This is entirely made up of the leasehold property improvements.

3 Income from donations and legacies

	2023 £	2022 £
Donations	3,148	11,445
Legacies	-	-
Total	3,148	11,445

All donations and legacies income is unrestricted.

4 Income from charitable activities

Current reporting period:

	Unrestricted £	Restricted £	Total 2023 £
Grants	52,550	297,024	349,574
Accredited and non-accredited courses	94,255	(75)	94,180
Interpreter services	321,712	213	321,925
Other charitable services	13,492	-	13,492
Total	482,009	297,162	779,171

The Manchester Deaf Centre Limited
Notes to the accounts
For the year ended 31 March 2023

4 Income from charitable activities (continued)

Previous reporting period:

	Unrestricted*	Restricted*	Total 2022
	£	£	£
Grants	49,268	192,919	242,187
Course fees & other charitable income	90,457	-	90,457
Communication Support Services - Fees	287,091	-	287,091
Total	426,816	192,919	619,735

* Prior reporting period has been restated by £40,000 between restricted and restricted funds. See note 2 for prior year adjustment details.

5 Income from other trading activities

	2023	2022
	£	£
Room Hire	53,450	41,766
Bar and Café Sales	3,734	4,546
Total	57,184	46,312

All income from other trading activities in the current and prior year is unrestricted.

6 Investment income

	2023	2022
	£	£
Income from bank deposits and dividends	256	1,986
Total	256	1,986

All investment income in the current and prior year is unrestricted.

7 Cost of raising funds

	Unrestricted	Restricted	2023	2022
	2023	2023	£	£
	£	£		
Administration	3,228	334	3,562	7,483
Cost of goods sold	1,387	-	1,387	1,281
Total	4,615	334	4,949	8,764

All expenditure on cost of raising funds in the prior year was unrestricted.

The Manchester Deaf Centre Limited
Notes to the accounts
For the year ended 31 March 2023

8 Analysis of expenditure on charitable activities

Current reporting period:

	MDC Core work (including core grants and courses)	Grant funded projects (previously known as: MDC Projects)	Interpreter Services (previously known as: CSS - Communication Support Services)	Total 2023
	£	£	£	£
Staff costs	139,202	110,284	14,325	263,811
Contractors	40,518	10,513	249,106	300,137
Premises	36,669	2,062	-	38,731
Administration	20,614	19,848	564	41,026
Project costs	78	52,526	-	52,604
Depreciation	21,465	-	-	21,465
Governance costs (see note 9)	7,868	23,088	-	30,956
	<u>266,414</u>	<u>218,321</u>	<u>263,995</u>	<u>748,730</u>

Previous reporting period:

	MDC*	MDC Projects	CSS (Communication Support Services)	Total 2022*
	£	£	£	£
Staff costs	171,542	195,071	7,976	374,589
Contractors	28,046	27,366	215,113	270,525
Bad debt written off/(back)	-	-	-	-
Premises	67,438	10,342	-	77,780
Administration	79,913	27,346	314	107,573
Project costs	6,430	42,507	-	48,937
Depreciation*	25,745	-	-	25,745
Governance costs (see note 9)	16,448	-	-	16,448
	<u>395,562</u>	<u>302,632</u>	<u>223,403</u>	<u>921,597</u>

	2023	2022*
	£	£
Restricted expenditure	218,321	389,491
Unrestricted expenditure	530,409	527,106
	<u>748,730</u>	<u>921,597</u>

* Prior reporting period has been restated by £17,325 between restricted and restricted funds, along with a further £5,000 depreciation adjustment to unrestricted funds. See note 2 for prior year adjustment details.

The Manchester Deaf Centre Limited
Notes to the accounts
For the year ended 31 March 2023

9 Analysis of governance

	Unrestricted 2023 £	Restricted 2023 £	2023 £	2022 £
Trustee and AGM expenses	-	-	-	8,571
Accountancy and independent examination	5,675	-	5,676	6,056
Legal and professional	2,193	23,088	25,280	1,821
Total	<u>7,868</u>	<u>23,088</u>	<u>30,956</u>	<u>16,448</u>

10 Details of certain types of expenditure

Fees for examination of the accounts:

	2023 £	Restated 2022 £
Independent examiner's fee		
- Accountancy	2,510	1,575
- Independent examination	1,600	1,050
- Other	<u>51</u>	<u>2,070</u>

11 Staff costs

Staff costs during the year were as follows:

	2023 £	2022 £
Wages and salaries	249,053	350,245
Social security costs	10,549	18,723
Pension costs	4,210	5,621
	<u>263,811</u>	<u>374,589</u>

No employee has employee benefits in excess of £60,000 (2022: NIL).

The average number of staff employed during the period was 18 (2022: 23).

The key management personnel of the charity comprise the Trustees and two Senior Managers (2022: the Trustees, Centre Manager and two Senior Managers).

The total employee benefits of the key management personnel of the charity were £56,813 (2022: £44,085).

The Manchester Deaf Centre Limited
Notes to the accounts
For the year ended 31 March 2023

12 Trustee remuneration and expenses, and related party transactions

Neither the Board of Trustees nor any persons connected with them received any remuneration or reimbursed expenses during the year (2022: NIL).

One member of the Board of Trustees received travel and subsistence expenses during the year of £39 (2022: £187).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2022: NIL).

13 Government grants

The government grants recognised in the accounts received from statutory agencies were as follows:

	2023	2022
	£	£
Manchester City Council	184,556	63,060
Salford CVS	2,750	-
Trafford Council	15,000	16,188
GMMH	2,949	5,982
	205,255	79,248

14 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

15 Fixed assets: tangible assets

	Leasehold improvements*	Office equipment	Fixtures & fittings	Websit e	Total
Cost	£	£	£	£	£
At 1 April 2022	594,223	48,538	40,312	54,000	737,072
Additions	-	2,159	-	-	2,159
At 31 March 2023	594,223	50,697	40,312	54,000	739,232
Depreciation					
At 1 April 2022	268,671	48,538	40,311	27,000	384,520
Charge for the year	9,945	720	-	10,800	21,465
At 31 March 2023	278,616	49,258	40,311	37,800	405,985
NBV at 31 March 2023	315,607	1,439	1	16,200	333,247
NBV at 31 March 2022	325,552	-	1	27,000	352,552

* Brought forward cost and depreciation has been restated for leasehold property. See note 2 for prior year adjustment details.

The Manchester Deaf Centre Limited
Notes to the accounts
For the year ended 31 March 2023

16 Investments

	2023	2022
	£	£
Market value at the start of the year	13,773	71,398
Disposals at carrying value	(16,434)	(58,724)
Add net gain/(loss) on revaluation	2,661	1,099
	<u>-</u>	<u>13,773</u>
Investments at fair value comprised:		
COIF Charities Investment Fund	-	13,773
	<u>-</u>	<u>13,773</u>

Investments are all carried at fair value and are all traded in quoted public markets.

17 Debtors

	2023	2022
	£	£
Trade debtors	37,965	23,341
Prepayments and accrued income	99,447	30,571
	<u>137,412</u>	<u>53,912</u>

18 Creditors: amounts falling due within one year

	2023	2022
	£	£
Loan		
- Futurebuilders	12,967	11,763
- First Ark	9,999	10,823
- Co-op	9,942	-
Trade creditors	26,292	31,851
Other creditors and accruals	15,571	13,439
Taxation and social security costs	5,282	5,035
	<u>80,053</u>	<u>72,911</u>

19 Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Loan		
- Futurebuilders	31,524	44,969
- First Ark	5,310	13,778
- Co-op	23,216	42,013
	<u>60,050</u>	<u>100,760</u>
Repayable after more than 5 years by instalments	<u>-</u>	<u>5,892</u>

The Manchester Deaf Centre Limited
Notes to the accounts
For the year ended 31 March 2023

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

The loan from Futurebuilders (Social Enterprise Investment Fund) is repayable over 15 years with interest charged at 6% for the first 3 years and no more than 5% over base for the remainder of the term. It is unsecured and does not attract early repayment penalties.

The loan from First Ark Social Investment is repayable over 5 years with interest charges at 7.5% APR. It is unsecured and does not attract early repayment penalties.

The loan from Co-op is repayable over 6 years with an interest charge of 2.5% per annum. No repayments were required for the first 12 months.

20 Analysis of movements in restricted funds

Current reporting period

	Balance at 1 April 2022*	Income	Expenditure	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Trusted Charity Mark	20,000	20,000	(33,177)	(3,187)	3,636
Inclusion	-	3,000	-	-	3,000
National Lottery (Leaders with Lived Experience)	42,573	-	(17,161)	-	25,412
Cinderella Fund	2,492	-	-	(2,492)	-
CYPS	-	66,453	(150)	-	66,303
Youth Fund (Young Manchester), Youth & Childrens Work	815	3,711	-	-	4,526
Get On	(2,942)	-	-	2,942	-
BBC I Can Project	6,638	39,780	(43,939)	(2,479)	-
Young Manchester	7,762	-	-	-	7,762
DASA	-	30,000	(7,852)	-	22,148
Jubilee – Forever Manchester	-	10,000	(2,372)	-	7,628
Salford Innovation	3,235	-	(3,940)	705	-
Salford Trusted Voices	-	2,500	-	-	2,500
Trafford Council/Partnership	1,910	15,000	(12,205)	-	4,705
GMCVO Community	305	-	(305)	-	-
Cooperative and Mutual Solutions Limited	8,118	214	(3,211)	-	5,121
Eric Wright Fund	501	-	(17)	-	484
WAITE project	23,015	106,504	(94,326)	-	35,193
	114,422	297,162	(218,655)	(4,511)	188,418

* Brought forward restricted funds has been restated. See note 2 for prior year adjustment details.

The Manchester Deaf Centre Limited
Notes to the accounts
For the year ended 31 March 2023

20 Analysis of movements in restricted funds (continued)

Previous reporting period (restated)

	Balance at 1 April 2021*	Income*	Expenditure *	Transfers	Balance at 31 March 2022*
	£	£	£	£	£
Job Club	7,994	-	-	(7,994)	-
Youth Fund (Young Manchester), Youth & Childrens Work	10,861	-	(10,046)	-	815
Manchester Alliance Mental Health	3,027	-	(3,027)	-	-
Postcode Lottery	3,280	-	(3,280)	-	-
Groundwork UK	6,667	-	(6,667)	-	-
Salford Innovation Fund	66,472	6,205	(83,652)	14,210	3,235
Trafford Council/Partnership	4,830	16,188	(19,108)	-	1,910
NHS CCG	1,909	-	(1,909)	-	-
50+	889	-	(797)	(92)	-
National Lottery (Leaders with Lived Experience)	51,114	3,795	(12,336)	-	42,573
Eric Wright Fund	7,349	-	(6,848)	-	501
Trafford Council Digital	3,564	-	(3,564)	-	-
BBC I Can	39,856	-	(33,218)	-	6,638
WAITE project	11,880	20,856	(109,721)	-	23,015
Get On	19,729	-	(22,671)	-	(2,942)
British Deaf History Society	22,799	16,285	(33,448)	(5,636)	-
Young Manchester	18,522	-	(10,760)	-	7,762
Trusted Charity Mark	18,522	20,000	-	-	20,000
First Ark	8,692	-	(8,692)	-	-
Cooperative and Mutual Solutions Limited	6,732	4,750	(3,364)	-	8,118
Lankelly Chase	5,000	-	(5,000)	-	-
We Love Manchester	3,000	-	(3,000)	-	-
GM Business Support Limited	2,498	-	(2,498)	-	-
Cinderella Fund	2,492	-	-	-	2,492
The Conversation Volunteers	1,350	-	(1,350)	-	-
GMCVO Community Champions	-	3,495	(3,190)	-	305
Home Manchester	-	1,345	(1,345)	-	-
	310,506	192,919	(389,491)	488	114,422

* Comparative restricted funds have been restated. See note 2 for prior year adjustment details.

The Manchester Deaf Centre Limited
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20 Analysis of movements in restricted funds (continued)

Name of restricted fund	Description, nature and purposes of the fund
Job Club	Funding from Lloyds TSB Foundation, the Big Lottery Fund – Reaching Communities and Manchester City Council, to provide employment advice and support.
Youth Fund (Young Manchester/DAVE), Youth & Children	Funding for projects to enhance life skills, Youth Club and playschemes during school holidays.
Manchester Alliance Mental Health	Funding for the Wellbeing project.
Postcode Lottery & Groundwork UK	Funding for wellbeing linked to gardening project
Salford Innovation Fund, Salford NHS CCG	Grant to cover the cost of developing a brand new service intended to (i) increase the accessibility of and take-up health care services for hard of hearing and deaf people in Salford with a view to countering health inequalities; (ii) open-up opportunities of the deaf community's participation in continuing service development and improvement fora; and (iii) enable and promote self-advocacy and self-help.
Trafford Council/Partnership	Advocacy support funding for hard of hearing and deaf residents of Trafford seeking to redress injustices in the system, better their day-to-day experiences, broaden horizons and improve their future life chances.
NHS CCG	Funding to add to the variety of the Wellbeing Group's activity programme in promotion of wellbeing among hard of hearing, deaf, deafened and deaf blind adults from Manchester and GM more widely.
50+/Pennington Charitable Bequest	A grant to enable the 50 Plus Group's Committee to purchase a new Laptop computer, stationery and training in first aid, food hygiene, health & safety and safeguarding with a view to increasing the efficiency of their administrative practice and communications, extending their reach and influence on policy/amenity and service development, and continuing to ensure the safety of their near 100 beneficiaries each week.
National Lottery (Leaders with Lived Experience)	Covering a programme of professional development, governance and leadership quality assurance work with the Board of Trustees, and the creation of a new Youth Board giving young hard of hearing, Deaf and deafened citizens of Manchester and the surrounding areas (prospective trustees of the future) a voice in strategic direction-setting and decision making.
Eric Wright Fund	Funding from the Eric Wright Charitable Trust has enabled staff training in safeguarding, first aid and mental health first aid; also in advocacy and volunteer management. Manchester Deaf Centre volunteers have benefitted from training in food hygiene too and, post-lockdown/covid restrictions, we have more volunteer training planned – inclusive community walk leadership and sports leadership; impact assessment evaluation and improvement planning competencies.
Trafford Council Digital Skills Grant	Improving access to digital devices for HoH/D/deaf residents of Trafford cut-off by the pandemic and public/private sector transition to exclusive telephone and online services.
BBC I Can	Programmes of work growing aspiration, employment and enterprise readiness among HoH/D/deaf young people and building employers' capacity for HoH/D/deaf inclusion in parallel/a progression pathway. The former spans Manchester, Bolton, Salford and Trafford; the latter is centred on Manchester and open only to NEET young people aged 16-24.

The Manchester Deaf Centre Limited
Notes to the accounts
For the year ended 31 March 2023

20 Analysis of movements in restricted funds (continued)

WAITE project	Funding given by the National Lottery Community Fund's Reaching Communities Programme enables Manchester Deaf Centre's delivery on wellbeing, advocacy, IAG, training, employment and social services across Greater Manchester, each targeted a hard of hearing, deaf and deafened people across the country – and provided in British Sign Language to ensure the Sign Language or with appropriate communications support to ensure that they are fully accessible and inclusive.
Get On	Given by the Future Workforce Fund, administered by the Prince's Trust, our Get on grant is enabling Deaf Centre delivery on a targeted programme of work for NEET (and hard of hearing, Deaf or deafened) young people from Bolton, Manchester, Salford Stockport and Trafford – building their social and cultural awareness, confidence, skills for life and work; providing employment, further education and training insights through supported placements; and encouraging education/training providers and employers alike to grow their capacity for equitable Deaf inclusion for prospective employees of the future.
British Deaf History Society	Funds to cover the salary and on-costs of their Museum Archivist and Curator, plus MDC's provision of a HR function. MDC now host their Museum which opened in September 2021.
Young Manchester	Funds towards school holiday activity programmes and universal youth service providers' capacity-building across the city with a view to opening up a range of additional opportunities for both informal and accredited learning, indoor and outdoor recreation, community participation and social action.
First Ark Social Investment	Covering the cost of (i) cpd coaching for MDC's Finance Officer and two courses: Charity Finance for Trustees and Finance and non-Finance Directors; and (ii) the creation of a community fundraising toolkit and delivery of a 6-month activation pilot.
Cooperative and Mutual Solutions Limited	Funding to establish a support group for Deaf Ex-Offenders.
Lankelly Chase	Helping set-up digital device libraries for HoH/D/deaf resident of Salford and Manchester.
We Love Manchester	The Mayor's Charity gifted MDC a grant to develop a digital devices library for HoH/D/deafened people in digital poverty and without means of accessing public services and amenities that transitioned their activity to internet-only access during the height of the Covid pandemic; people that were cut-off. With people benefitting from this provision, a series of Covid-safe ICT skill-building workshops were worked through.
GM Business Support Limited	Our Covid-19 Recovery Grants primarily went towards (i) updating tired external branding of our building, ensuring that it carried up to date information and contact details, and way-finding arrows; and (ii) getting our Bar, events programme and supporting volunteers back up and running to help start generating unrestricted funds again.
Cinderella Fund	The Cinderella Fund grant gifted by the Charity Service is towards a residential weekend; an outdoor education programme for young people accessing our DAVE (Deaf Active Volunteering Experience) Group.
The Conservation Volunteers	Our work with the The Conservation Volunteers is around the enrichment of children and young people's learning on the environment and around biodiversity more specifically through outdoor arts and crafts.
GMCVO Community Champions	Funding to help deliver improvement on breaking down communications barriers by having workshops, creating accessible posters and videos, and one to one support.

The Manchester Deaf Centre Limited
Notes to the accounts
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20 Analysis of movements in restricted funds (continued)

Inclusion grant	Working with Bolton Deaf Society and Walthew House (Stockport's Centre for the Deaf and Blind). Forming a steering group of deaf representatives from each organisation, we will engage with deaf people throughout Greater Manchester regarding barriers to access/inclusion in mainstream services/settings that support health and wellbeing, reporting to/visiting stakeholders to advise on what improvements could be made to provide inclusive access.
CYPS	Grants received specifically for providing services to the deaf community of children and young people.
DASA	Liaising with local domestic abuse, homelessness and refuge services, developing an effective referral system that is accessible to deaf people, collaborating with other organisations in improving their services to make them more deaf aware by providing Deaf Awareness courses. Strengthening the services we currently provide to the Wellbeing group and enhancing awareness of DA, Hate Crime, safeguarding and Self Care.
Jubilee – Forever Manchester	A project to create a visual Mural of the Queen's Jubilee incorporating British Sign Language, hold an event to celebrate the Queen's Platinum Jubilee and provide arts skills workshops for our Wellbeing group.
Salford Trusted Voices	To promote access and inclusion for deaf people in wider society and provide services to support deaf people overcome daily barriers.

21 Analysis of movement in unrestricted funds

Current reporting period

	Balance at 1 April 2022*	Income and gains	Expenditure and losses	Transfers	As at 31 March 2023
	£	£	£	£	£
General fund	70,285	545,258	(533,132)	4,511	86,922
Refurbishment fund	270,314	-	(8,191)	-	262,123
	<u>340,599</u>	<u>545,258</u>	<u>(541,323)</u>	<u>4,511</u>	<u>349,045</u>

* Comparative unrestricted funds have been restated. See note 2 for prior year adjustment details.

Prior reporting period

	Balance at 1 April 2021	Income and gains	Expenditure and losses	Transfers	As at 31 March 2022*
	£	£	£	£	£
General fund	106,194	492,258	(527,679)	(488)	70,285
Refurbishment fund	278,505	-	(8,191)	-	270,314
	<u>384,699</u>	<u>492,258</u>	<u>(535,870)</u>	<u>(488)</u>	<u>340,599</u>

* Comparative unrestricted funds have been restated. See note 2 for prior year adjustment details.

Refurbishment fund Fund to cover depreciation costs associated with refurbishing the building in 2010/11.

The Manchester Deaf Centre Limited
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22 Analysis of net assets between funds

Current reporting period

	General fund*	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	71,124	262,123	-	333,247
Investments	-	-	-	-
Net current assets/(liabilities)	74,152	-	190,114	264,266
Creditors of more than one year	(60,050)	-	-	(60,050)
Total	85,226	262,123	190,114	537,463

* Comparative funds have been restated. See note 2 for prior year adjustment details.

Previous reporting period

	General fund*	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	82,239	270,314	-	352,553
Investments	13,773	-	-	13,773
Net current assets/(liabilities)	57,708	-	131,747	189,455
Creditors of more than one year	(100,760)	-	-	(100,760)
Total	52,960	270,314	131,747	455,021

* Comparative funds have been restated. See note 2 for prior year adjustment details.

23 Financial instruments

Financial instruments measured at amortised cost comprise the loan financing provided by the Social Enterprise Investment Fund, First Ark Social Investment and Co-op to the charity.

	2023	2022
	£	£
Loan payable falling due within one year	32,908	22,586
Loan payable falling due in more than one year but in less than five years	60,050	94,868
Loan payable falling due after five years	-	5,892
	92,958	123,346

The loan from Futurebuilders (Social Enterprise Investment Fund) is repayable over 15 years with interest charged at 6% for the first 3 years and no more than 5% over base for the remainder of the term. It is unsecured and does not attract early repayment penalties.

The loan from First Ark Social Investment is repayable over 5 years with interest charged at 7.5% APR. It is unsecured and does not attract early repayment penalties.

The loan from Co-op is repayable over 6 years with an interest charged of 2.5% per annum. No repayments were required for the first 12 months.

The Manchester Deaf Centre Limited
Notes to the accounts
For the year ended 31 March 2023

24 Reconciliation of net movement in funds to net cash flow from operating activities

	2023	2022*
	£	£
Net income/(expenditure) for the year	82,442	(240,184)
Adjustments for:		
Depreciation charge	21,465	20,745
(Gains)/losses on investments	(2,661)	(1,099)
Loss/(profit) on sale of investments	6,299	(4,600)
Dividends, interest and rents from investments	(256)	(1,986)
Decrease/(increase) in stock	217	(613)
Decrease/(increase) in debtors	(83,500)	61,704
Increase/(decrease) in creditors	(3,180)	(12,105)
Net cash provided by/(used in) operating activities	<u>20,826</u>	<u>(178,138)</u>

* Comparative figures have been restated. See note 2 for prior year adjustment details.

Accounts

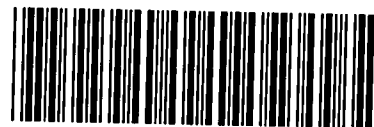
Company number: 5277257

Charity Number: 1110373

The Manchester Deaf Centre Limited

Report and financial statements
For the year ended 31st March 2022

THURSDAY



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COMPANIES HOUSE

Manchester Deaf Centre

Reference and administrative information for the year ended 31 March 2022

Company number 5277257

Charity number 1110373

Registered office & operational address Crawford House, Booth Street East, Manchester, M13 9GH

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

John Wareham	Chair (appointed 9 th Dec 2021)
Michael Doyle	Treasurer (appointed 9 th Dec 2021)
Alistair Wright	(Treasurer, until 9 th Dec 2021) (Acting Chair until 9 th Dec 2021)
Pauline Roberts	
Brian Kokoruwe	
Shelley Launchbury	
Christine Wright	
Claire Baldwin	
Arbab Hussein	
Sara Tallis	(resigned 24 th Mar 2022)
Margaret Livesey	(resigned 23 rd Sep 2021)

Secretary John Hesketh (resigned 21st Feb 2022)
Mark Woodall (appointed 22nd Feb 2022)
Claire Holland (appointed 22nd Feb 2022)

Key management personnel John Hesketh Centre Manager (resigned 21st February 2022)
Mark Woodall Senior Manager (appointed 22nd Feb 2022)
Claire Holland Senior Manager (appointed 22nd Feb 2022)

Bankers Co-operative Bank
PO Box 250
Delf House
Southway
Skelmersdale
WN8 6WT

Independent examiner Christy Lau FCCA CTA DChA, Slade & Cooper Limited
Beehive Mill, Jersey St, Manchester M4 6JG

Manchester Deaf Centre
Trustees' annual report
for the year ended 31 March 2022

Chair's Annual Report, 2021-2022

Manchester Deaf Centre has shown its resilience during two of the toughest years the world has experienced in our lifetimes, with employees and volunteers demonstrating their capacity to work within Covid-19 guidelines and sustain crucial support service delivery to some of the most vulnerable hard of hearing, Deaf and deafened and hearing citizens of Manchester and the surrounding areas, through remote online engagement in provision of information, advice and advocacy support for example; in the maintenance of wellbeing and skeleton employment, enterprise and youth services in Covid-safe small groups; and through carefully risk-managed home visits and community outreach work compliant with key worker guidelines.

Due to the pandemic, many deaf people have been stuck within their homes with little or no contact for a long time. This year they have welcomed the much needed opportunity to attend the centre again, where they can not only have their support needs met but also carryout activities and socialise with their peers.

Manchester Deaf Centre services are now fully back to operating face to face however, we still offer remote support for individuals who find this preferable.

I am proud of the many achievements that this report references, across each of our different services:

1. Wellbeing, Advocacy, IAG, Training, Enterprise and Employment (WAITE)
 2. Salford and Trafford Advocacy Services, and Self Care Workshops
 3. Children and Young People
 4. Our Courses and Interpreter Services
- all delivered in British Sign Language or with the assistance of qualified, experienced and NRCPD-registered Interpreters and communication professionals according to service-user communication needs and preferences, online or face to face.

Manchester Deaf Centre has recently addressed some very real challenges and without support from those that care about the activities we deliver; employees, volunteers, trustees and users of the Centre, we may not have been able to continue as an organisation.

There many reasons to be encouraged, the Trustees have worked extremely hard to ensure the governance and leadership of the Centre are making a difference and supporting the many activities we deliver to improve people's lives. Everyone at the Centre, and those that are delivering activities on our behalf, are doing their best to make sure no-one is left without someone or something to address their quality of life issues.

We will continue to work as hard as we can to ensure the Manchester Deaf Centre grows over the coming years.

John Wareham, Chair of Trustees, The Manchester Deaf Centre

Manchester Deaf Centre
Trustees' annual report
for the year ended 31 March 2022

The trustees present their report and the unaudited financial statements for the year ended 31st March 2022. Included within the trustee's report is the Director's report as required by company law. Reference and administrative information is set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Our History

The Manchester Deaf Institute was established in 1846, becoming the Manchester Deaf Centre in 1990. MDC is the leading provider of services for deaf, deafened, hard of hearing and partial hearing people in Manchester and for those visiting Manchester to access hospitals and other services. MDC also has long established connections with other deaf centres and providers throughout the region.

Our services for deaf people which include: an employment service, youth service, community bar & cafe, volunteering scheme, Social Club, tinnitus group, sign and play pre-school group, mental health & well-being group and interpreting service. We have fully trained and qualified staff, along with established systems and procedures for the management of funded services.

We have a long history and understanding of meeting the needs of deaf people through a variety of tailored services and methodologies. We are well placed for the provision of professional communication support services incorporating BSL, Deaf- blind interpreters, Lip-speakers, Electronic Note-takers and SSTRs (Speech to Text Reporters).

MDC Services

Manchester Deaf Centre is at the heart of Greater Manchester's D/deaf and hard of hearing community. We are a hub for inclusion, advocacy, accessibility, support, training and information. At MDC, we are proud to provide a range of services that support and empower the community of which we are part.

We have four main service offerings:

1. Wellbeing, Advocacy, IAG, Training, Enterprise and Employment (WAITE)
2. Salford and Trafford Advocacy Services and Self Care Workshops
3. Children and Young People
4. Our Courses and Interpreter Services

We are also proud to provide qualified and NRCPD-registered BSL/English Interpreters as means of breaking access barriers down, and enabling D/deaf citizens of our city region to access presently exclusive organisations spanning the public, private and not-for-profit sectors, enjoy amenities and benefit from services on an equitable basis.

Courses for Public Benefit

We delivered British Sign Language courses between April 2021 and March 2022.

Through the year, we delivered:

- (i) Deaf Awareness Training to organisations keen to extend their learning, begin to review and improve their operating procedures
- (ii) Introduction to British Sign Language courses to organisations locally who were keen to extend their accessibility and reach:
- (iii) Inclusive Employment and Access to Work were among the other courses we created from scratch and at the year end, work was on-going to promote these and secure take-up.

Manchester Deaf Centre
Trustees' annual report
for the year ended 31 March 2022

Governance, People and Operations

The trustees review the aims, objectives and activities of the charity each year.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Governing document

Manchester Deaf Centre was established in 1846 as Adult Deaf and Dumb Institute. The original constitution was adopted in 1866. It changed its name in 1990 to Manchester Deaf Centre. The Deaf Centre moved from Grosvenor Street in 1975 to its present premises in Crawford House, Booth Street East. The Deaf Centre became an incorporated charity on 3 October 2005, having previously been an unincorporated charity no. 221247. The Deaf Centre is governed by Memorandum and Articles of Association.

Company status

The company is limited by guarantee and all members have agreed to contribute a sum not exceeding £1 in the event of a winding-up.

Governance

Our organisation is proudly governed by a diverse Board of Trustees who are predominantly from the Deaf/deafened/hard of hearing community. Allied with the skills of deaf staff members with which we work, their experiences of work and life make for authentic, grounded direction respectful of and responsive to need across the hard of hearing, D/deaf and deaf blind communities of Manchester and the wider city region. There is a shared job of leading organisational and service development within the bounds set by our charitable objectives.

Trustees

Manchester Deaf Centre continues to be led by a Board of Trustees who are mainly Deaf/deafened/hard of hearing. The Trustees bring invaluable lived experience to their work and help with strategic direction-setting, service and operational oversight, financial management and the assurance of legal compliance. Around the table, we have expertise from a range of professionals to help galvanise the Board for the future challenges and opportunities to which the organisation must respond as the groups of interest and social identity we serve, right across Greater Manchester's hard of hearing, Deaf and deafened community, begin to emerge from the Covid-19 pandemic, try to find their footing afresh and plot a forward path to brighter futures.

Staffing

Manchester Deaf Centre employed 31 staff this year, our BSL/CPD provision, specialist advocacy teams in Salford and Trafford, and Children & Young People's Service teams seeing particular growth.

Over the course of the year we enjoyed a number of successes in grant application as reflected elsewhere in these accounts, bolstering our staff team also enabled our pursuit of new contracts to diversify the income streams with which Manchester Deaf Centre works.

The on-going pandemic resulted in our losing income as courses were cancelled, interpreter bookings reduced in number, room hire stopped as the building closed and bar income stopped. It really put pressure on our core operating budget.

Manchester Deaf Centre
Trustees' annual report
for the year ended 31 March 2022

Monthly staff meetings moved to Zoom online, but still provided the Chair of Trustees and Centre Manager with opportunity of learning exchange, professional and personal support as we transitioned to new, mainly detached and Covid-safe or online ways of working in sustaining essential Deaf advocacy and wellbeing services. Most staff switched to full-time home working. Smaller team meetings by Zoom were also encouraged to help maintain a shared understanding of progress with different work streams and uplift those struggling to sustain their spirits in isolation from colleagues.

Volunteers

We are especially grateful for the many volunteers sticking by and continuing to support our organisation when many faced very challenging situations of their own, uncertainty over employment, anxiety caused by restrictions on caring for family members and so on, we were and remain hugely grateful. This gave the Deaf Centres' Board and management team great encouragement, and provided reason for great pride. Here again we would like to reiterate our thanks.

A further positive that presented before the year end was Manchester City Councils further extension of OMVCS funding, duly enabling us to start exploring the possibility of engaging a new part-time colleague to give dedicated time to volunteer recruitment, induction, support, supervision and coaching; the organisation of training and work plans; the administration of recognition and reward schemes; and the mapping-out of progression opportunities whenever the time to move on or need of moving on comes.

We engaged a volunteer co-ordinator to quality assure experiences, increase MDC's volunteer retention rates and the return realised on our investment of time and money in supervision and training.

Partnership working

Though the extension of restrictions, the pandemic continued to curtail much of our work, still we sought to connect and collaborate in the interests of doing all that we could to support hard of hearing, Deaf and deafened people in acute need.

Through the year, we also took opportunity of representing hard of hearing, Deaf and deafened citizens of the city and surrounding areas on a number of public service and policy groups, hopeful of influencing and informing change so as to level things up for a cohort too often cut-out or forgotten hence the disproportionately poor outcomes too often realised across the board, education, employment, health, housing etc.

Ensuring that hard of hearing, Deaf and deafened people have a voice in decision-making around the city is very important of course if we are to play our part in ensuring that they can move freely in and out of services and systems, enjoy good healthcare and leisure opportunities, access and interact with the public realm and local amenities on an equitable basis, but landscape-shaping to the detriment of organisational wellbeing and core service impact is a risk we have continued to guard against.

Manchester Deaf Centre
Trustees' annual report
for the year ended 31 March 2022

Financial review

At the end of the year, total reserves were £710,021 (2021: £955,205). Of this total, the operational reserves consists of £52,960 (2021: £103,339) of unrestricted funds and £131,747 (2021: £313,361) of restricted funds. The remaining non-operational reserves consist of £177,296 (2021: £180,772) as revaluation funds, £270,314 (2021: £278,505) as refurbishment funds and £77,704 (2021: £79,228) as the net book value of the lease.

Pensions

Manchester Deaf Centre continues to work with Greater Manchester Pension Fund (as our Local Government Pension Scheme Guarantors), Manchester City Council and Ward Hadaway Solicitors towards agreement around clearing the membership cessation charge triggered on the leaving of a staff member from the organisation in Autumn 2019.

Grants

MDC continues to apply for grant funding and hard of hearing, Deaf and deafened people can work with us to shape and execute our plans and a Needs Analysis to pursue additional contracts, but as the country emerges from the pandemic we do recognise that we will have a challenge on our hands. We have revised our business plan and the Board and staff are as one on the importance of sustaining our service provision and forging ahead. We are hopeful that, working in partnership with others, facilitating this and progressing organisational and service development plans that emerge, will be one of our foremost priorities in 2022/23.

Reserves policy

The Board of Trustees have established a policy whereby they seek to hold sufficient reserves to continue the current activities in the event of a drop in funding and earned income for 6 months (approximately £200,000 covering staff and general running costs). Work towards this target is on-going.

Risk management

The charity trustees have given consideration to the major risks to which the charity is exposed and satisfied themselves that systems or procedures are established in order to manage those risks.

Manchester Deaf Centre
Trustees' annual report
for the year ended 31 March 2022

In summary

This has been another challenging year for Manchester Deaf Centre, but through the challenges of the pandemic we found ways of doing differently and assisting in people's hour of need; we continued to provide a sustained service provision to as full an extent as possible and did our utmost by those we are here to serve.

The pandemic has taken its financial toll with income lost through the drop in course take-up, the loss of interpreter bookings, room hire and social bar revenues as noted, but as the country emerges from the public health crisis, the hard of hearing, Deaf and deafened communities we serve will need our organisation's support more than ever to recover lost ground, find their feet and positive traction again as the wider economy and bigger picture society strive to put their pieces together again.

We must continue to be well-placed to help working age adults recover mental and physical health, financial stability, career and/or enterprise planning. We must ensure that we make our services at MDC accessible, we reach out creatively and with compassion, need our starting point for every encounter and intervention no matter whether we're speaking with children and young people long distanced from their friends or older people isolated, afraid and in poor health. We must adapt and innovate within the financial constraints that we will work and take inspiration from all that has gone before us and worked so hard to develop a responsive organisation impacting so positively on the lives of so many.

Manchester Deaf Centre
Trustees' annual report
for the year ended 31 March 2022

Statement of responsibilities of the trustees

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

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

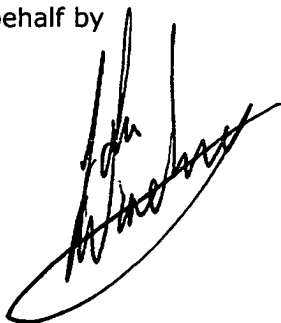
- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

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

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report has been approved by the trustees on 20/10/2022 and signed on their behalf by

A handwritten signature in black ink, appearing to read 'John Wareham', written over a large, loopy circular flourish.

John Wareham

Chair

Independent examiner's report
to the trustees of
Manchester Deaf Centre

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st March 2022 which are set out on pages 10 to 35.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Christy Lau FCCA CTA DChA

Slade & Cooper Limited
Beehive Mill, Jersey Street
Manchester, M4 6JG
Date 09 December 2022

The Manchester Deaf Centre Limited
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2022

	Note	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	11,445	-	11,445	154,654
Charitable activities	4	386,816	232,919	619,735	696,956
Other trading activities	5	46,312	-	46,312	41,840
Investments	6	1,986	-	1,986	248
Total income		446,559	232,919	679,478	893,698
Expenditure on:					
Raising funds	7	8,764	-	8,764	5,624
Charitable activities	8	506,576	415,021	921,597	591,356
Total expenditure		515,340	415,021	930,361	596,980
Net income/(expenditure) before net gains/(losses) on investments		(68,781)	(182,102)	(250,883)	296,718
Realised gains/(losses) on investments		4,600	-	4,600	-
Unrealised gains/(losses) on investments		1,099	-	1,099	15,133
Net income/(expenditure) for the year	10	(63,082)	(182,102)	(245,184)	311,851
Transfer between funds		(488)	488	-	-
Net movement in funds for the year		(63,570)	(181,614)	(245,184)	311,851
Reconciliation of funds					
Total funds brought forward		641,844	313,361	955,205	643,354
Total funds carried forward		578,274	131,747	710,021	955,205

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

A full comparative SOFA is available on the last page of the financial statements.

The Manchester Deaf Centre Limited
Company number 5277257
Balance sheet as at 31 March 2022

	Note	2022	2021
		£	£
Fixed assets			
Tangible assets	15	607,553	633,298
Investments	16	13,773	71,398
Total fixed assets		621,326	704,696
Current assets			
Stock		613	-
Debtors	17	53,912	115,616
Cash at bank and in hand		207,841	343,526
Total current assets		262,366	459,142
Liabilities			
Creditors: amounts falling due in less than one year	18	(72,911)	(79,258)
Net current assets		189,455	379,884
Total assets less current liabilities		810,781	1,084,580
Creditors: amounts falling due after more than one year	20	(100,760)	(129,375)
Net assets		710,021	955,205
The funds of the charity:			
Restricted income funds	21	131,747	313,361
Revaluation reserve	22	177,296	180,772
Unrestricted income funds			
General fund	23	130,664	182,567
Refurbishme General fund	23	270,314	278,505
Total charity funds		710,021	955,205

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

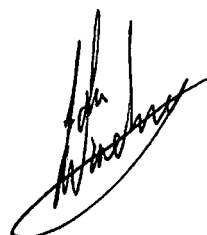
Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The notes on pages 13 to 35 form part of these accounts.

Approved by the trustees on 20/10/2022 and signed on their behalf by:



John Wareham
(Chair)

The Manchester Deaf Centre Limited
Statement of Cash Flows
for the year ending 31 March 2022

	Note	2022 £	2021 £
Cash provided by/(used in) operating activities	26	(178,138)	280,854
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		1,986	248
Purchase of tangible fixed assets		-	(42,505)
Proceeds from sale of investments		63,324	-
Cash provided by/(used in) investing activities		65,310	(42,257)
<i>Cash flows from financing activities:</i>			
Repayment of borrowing		(22,857)	(11,742)
Cash inflows from new borrowing		-	50,000
Cash provided by/(used in) financing activities		(22,857)	38,258
Increase/(decrease) in cash and cash equivalents in the year		(135,685)	276,855
Cash and cash equivalents at the beginning of the year		343,526	66,671
Cash and cash equivalents at the end of the year		207,841	343,526

The Manchester Deaf Centre Limited

Notes to the accounts for the year ended 31 March 2022

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with 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), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The Manchester Deaf Centre Limited meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.
The trustees have made no key judgments which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

The Manchester Deaf Centre Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

d Donated services and facilities

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

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

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

The Manchester Deaf Centre Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of commercial trading and their associated support costs.
- Expenditure on charitable activities includes the costs undertaken to further the purposes of the charity and their associated support costs.

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

h Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

i Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Asset Category	Annual rate
Property lease	period of lease to 24.06.2074
Office furniture & equipment	5 years
Computer equipment	3 years
Website	5 years
Property improvements	period of lease to 24.06.2074

The trustees reviewed the estimated useful life of the property improvements in 2014 and were of the opinion that this should be over the period of the lease (60 years) rather than 10 years as previously estimated.

The Deaf Centre property is leased from Manchester University at an annual rent of £nil. A service charge is payable to the University.

The lease on the Deaf Centre property was revalued on 5 March 2008 at £330,000 by Damian Gee BSc (Hons) DipVal MRICS of Lambert Smith Hampton at Market Value. It had been previously valued by the Trustees at £100,000, the historic cost is not known. It is due to be revalued every five years. The trustees are not aware of any material change since the last valuation.

The Manchester Deaf Centre Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

j Fixed asset investments

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

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

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

k Stock

Stock is included at the lower of cost or net realisable value. In general, cost is determined on a first in, first out basis. Net realisable value is the price at which stocks can be sold in the normal course of business after allowing for the costs of realisation. Provision is made where necessary for obsolete, slow moving, and defective stocks. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

l Debtors

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

m Cash at bank and in hand

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

n Creditors and provisions

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

o Financial instruments

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

The Manchester Deaf Centre Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

p Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme with NEST. The charity's contribution to this scheme in 2022 were £5,620 (2021: £3,487). There were £nil (2021: £nil) outstanding contributions at the year end.

MDC's membership has ceased with the Greater Manchester Pension Fund and both Subsumption and Soft Commercial Agreements are presently being negotiated with Manchester City Council.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

3 Income from donations and legacies

	Total 2022 £	Total 2021 £
Donations	11,445	4,654
Legacies	-	150,000
Total	11,445	154,654

All donations and legacies income is unrestricted.

The Manchester Deaf Centre Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

4 Income from charitable activities

Current reporting period

	Unrestricted £	Restricted £	Total 2022 £
MDC			
Manchester City Council	-	63,060	63,060
National Lottery	-	-	-
Leaders with Lived Experience	-	3,795	3,795
WAITE	-	84,043	84,043
WEA	7,268	4,981	12,249
Trafford Council	-	16,188	16,188
British Deaf History Society	-	16,285	16,285
Young Manchester	-	20,000	20,000
Cooperative and Mutual			
Solutions Limited	-	4,750	4,750
GMMH	-	5,982	5,982
Home Manchester	-	1,345	1,345
GMCVO	2,000	7,605	9,605
Salford CVS	-	4,885	4,885
Fees & other charitable income	90,457	-	90,457
	99,725	232,919	332,644
CSS (Communication Support Services)			
Fees	287,091	-	287,091
	287,091	-	287,091
Total			
	386,816	232,919	619,735

The Manchester Deaf Centre Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

4 Income from charitable activities (cont.)

Previous reporting period	Unrestricted £	Restricted £	Total 2021 £
MDC			
Manchester City Council	10,000	5,000	15,000
Big Lottery Fund	-	-	-
Salford CCG	-	77,392	77,392
OMCVS (Equalities)	-	40,000	40,000
Heritage Lottery	-	24,800	24,800
WEA	-	6,673	6,673
National Lottery	-	51,114	51,114
Eric Wright Fund	-	10,000	10,000
WAITE project	-	84,043	84,043
BBC I Can	-	39,856	39,856
Princes Trust	-	24,599	24,599
Trafford Council	-	23,334	23,334
British Deaf History Society	-	22,799	22,799
Young Manchester	-	21,925	21,925
First Ark	-	19,359	19,359
Cooperative and Mutual Solutions Limited	-	8,750	8,750
Lankelly Chase	-	5,000	5,000
We Love Manchester	-	3,000	3,000
GM Business Support Limited	-	2,498	2,498
Cinderella Fund	-	2,492	2,492
The Conservation Volunteers	-	1,350	1,350
Fees & other charitable income	60,639	-	60,639
	70,639	473,984	544,623
CSS (Communication Support Services)			
Fees	152,333	-	152,333
	152,333	-	152,333
Total	222,972	473,984	696,956

The Manchester Deaf Centre Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

5 Income from other trading activities

	Total 2022 £	Total 2021 £
Room Hire	41,766	41,840
Bar and Café Sales	4,546	-
	<u>46,312</u>	<u>41,840</u>

All income from other trading activities is unrestricted.

6 Investment income

	2022 £	2021 £
Income from bank deposits and dividends	1,986	248
	<u>1,986</u>	<u>248</u>

All investment income is unrestricted.

7 Cost of raising funds

	2022 £	2021 £
Administration	7,483	3,724
Cost of good sold	1,281	1,900
	<u>8,764</u>	<u>5,624</u>

All expenditure on cost of raising funds is unrestricted.

The Manchester Deaf Centre Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

8 Analysis of expenditure on charitable activities

Current reporting period			CSS (Communication Support Services)	
	MDC £	MDC projects £	£	Total 2022 £
Staff costs	171,542	195,071	7,976	374,589
Contractors	28,046	27,366	215,113	270,525
Bad Debts written off/(back)	-	-	-	-
Premises	67,438	10,342	-	77,780
Administration	79,913	27,346	314	107,573
Project costs	6,430	42,507	-	48,937
Depreciation	25,745	-	-	25,745
Governance costs (see note 9)	16,448	-	-	16,448
	<u>395,562</u>	<u>302,632</u>	<u>223,403</u>	<u>921,597</u>
Previous reporting period			CSS (Communication Support Services)	
	MDC £	MDC projects £	£	Total 2021 £
Staff costs	116,261	154,159	1,906	272,326
Contractors	17,589	24,370	102,325	144,284
Bad Debts written off/(back)	2,882	-	-	2,882
Premises	20,004	23,675	-	43,679
Administration	58,603	21,759	497	80,859
Project costs	159	15,722	-	15,881
Depreciation	25,745	-	-	25,745
Governance costs (see note 9)	5,700	-	-	5,700
	<u>246,943</u>	<u>239,685</u>	<u>104,728</u>	<u>591,356</u>
		2022 £	2021 £	
Restricted expenditure		415,021	246,662	
Unrestricted expenditure		506,576	344,694	
		<u>921,597</u>	<u>591,356</u>	

9 Analysis of governance

	Total 2022 £	2021 £
Trustee and AGM expenses	8,571	-
Accountancy and independent examination	6,056	5,700
Legal and professional	1,821	-
	<u>16,448</u>	<u>5,700</u>

The Manchester Deaf Centre Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

10 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2022	2021
	£	£
Depreciation	25,745	25,745
Operating lease rentals	-	-
Independent examiner's fee		
Accountancy	1,575	1,500
Independent examination	1,050	1,000
Other	2,070	3,787
	<u>25,745</u>	<u>31,032</u>

11 Staff costs

Staff costs during the year were as follows:

	2022	2021
	£	£
Wages and salaries	350,245	241,583
Social security costs	18,723	11,038
Pension costs	5,621	19,705
	<u>374,589</u>	<u>272,326</u>

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

The average number of staff employed during the period was 23 (2021: 20).

The key management personnel of the charity comprise the Trustees, Centre Manager and two Senior Managers.

(2021: the the Trustees, Centre Manager, Operations Manager, Business Development Manager, Project Manager (Salford and Trafford) and Project Manager (WAITE).

The total employee benefits of the key management personnel of the charity were £44,085 (2021: £137,579).

12 Trustee remuneration and expenses, and related party transactions

Neither the Board of Trustees nor any persons connected with them received any remuneration or reimbursed expenses during the year (2021: Nil).

One member of the Board of Trustees received travel and subsistence expenses during the year of £187 (2021: £ nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2021: nil).

The Manchester Deaf Centre Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

13 Government grants

The government grants recognised in the accounts were as follows:

	2022 £	2021 £
Manchester City Council	63,060	15,000
Salford CCG	-	77,392
Trafford Council	16,188	23,334
GMMH	5,982	-
	<u>79,248</u>	<u>115,726</u>

14 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

15 Fixed assets: tangible assets

Cost	Property & improvements £	Office equipment £	Fixtures & Fittings £	Website £	Total £
At 1 April 2021	924,223	48,537	40,312	54,000	1,067,072
Additions	-	-	-	-	-
	<u>924,223</u>	<u>48,537</u>	<u>40,312</u>	<u>54,000</u>	<u>1,067,072</u>
At 31 March 2022	924,223	48,537	40,312	54,000	1,067,072
Depreciation					
At 1 April 2021	328,726	48,537	40,311	16,200	433,774
Charge for the year	14,945	-	-	10,800	25,745
	<u>343,671</u>	<u>48,537</u>	<u>40,311</u>	<u>27,000</u>	<u>459,519</u>
At 31 March 2022	343,671	48,537	40,311	27,000	459,519
Net book value					
At 31 March 2022	580,552	-	1	27,000	607,553
At 31 March 2021	595,497	-	1	37,800	633,298

Under historical cost (previous valuation by the Board of Directors) the depreciation charge for the lease would be £1,524 giving a net book value of £77,704 (2021: £79,228).

The Manchester Deaf Centre Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

16 Investments

	2022 £	2021 £
Market value at the start of the year	71,398	56,265
Disposals at carrying value	(58,724)	-
Add net gain/(loss) on revaluation	1,099	15,133
Market value at the end of the year	13,773	71,398
Investments at fair value comprised:		
CIS UK Income with Growth Trust	-	21,770
IM CAF UK Equity Fund B Income	-	36,954
COIF Charities Investment Fund	13,773	12,674
	13,773	71,398

Investments are all carried at fair value and are all traded in quoted public markets.

17 Debtors

	2022 £	2021 £
Trade debtors	23,341	84,564
Prepayments and accrued income	30,571	31,052
	53,912	115,616

18 Creditors: amounts falling due within one year

	2022 £	2021 £
Loan		
Futurebuilders	11,763	7,800
First Ark	10,823	9,028
Trade creditors	31,851	37,257
Other creditors and accruals	13,439	20,764
Taxation and social security costs	5,035	4,409
	72,911	79,258

The Manchester Deaf Centre Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

19 Deferred income

	2022 £	2021 £
Deferred grant brought forward	-	10,000
Grant received	-	-
Released to income from charitable activities	-	(10,000)
Deferred grant carried forward	-	-

20 Creditors: amounts falling after more than one year

	2022 £	2021 £
Loan		
Futurebuilders	44,969	60,441
First Ark	13,778	18,934
Co-op	42,013	50,000
	100,760	129,375
Repayable after more than 5 years by instalments	5,892	17,400

The loan from Futurebuilders (Social Enterprise Investment Fund) is repayable over 15 years with interest charged at 6% for the first 3 years and no more than 5% over base for the remainder of the term. It is unsecured and does not attract early repayment penalties.

The loan from First Ark Social Investment is repayable over 5 years with interest charged at 7.5% APR. It is unsecured and does not attract early repayment penalties.

The loan from Co-op is repayable over 6 years with an interest charge of 2.5% per annum. No repayments were required for the first 12 months.

The Manchester Deaf Centre Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

21 Analysis of movements in restricted funds

Current reporting period	Balance at 1 April 2021	Income	Expenditure	Transfers	Balance at 31 March 2022
	£	£	£	£	£
MDC					
Job Club	7,994	-	-	(7,994)	-
Youth Fund (Young Manchester), Youth & Childrens Work	10,861	-	(10,046)	-	815
Manchester Alliance Mental Health	3,027	-	(3,027)	-	-
Postcode Lottery	3,280	-	(3,280)	-	-
Goundwork UK	6,667	-	(6,667)	-	-
OMCVS (Equalities)	2,855	40,000	(25,530)	-	17,325
Salford Innovation Fund	66,472	6,205	(83,652)	14,210	3,235
Trafford Council/Partnership	4,830	16,188	(19,108)	-	1,910
NHS CCG 50+	1,909	-	(1,909)	-	-
National Lottery (Leaders with Lived Experience)	889	-	(797)	(92)	-
Eric Wright Fund	51,114	3,795	(12,336)	-	42,573
Trafford Council Digital	7,349	-	(6,848)	-	501
BBC I Can	3,564	-	(3,564)	-	-
WAITE project	39,856	-	(33,218)	-	6,638
Get On	11,880	120,856	(109,721)	-	23,015
British Deaf History Society	19,729	-	(22,671)	-	(2,942)
Young Manchester Trusted Charity	22,799	16,285	(33,448)	(5,636)	-
Mark	18,522	-	(10,760)	-	7,762
First Ark	-	20,000	-	-	20,000
Cooperative and Mutual Solutions Limited	8,692	-	(8,692)	-	-
Lankelly Chase	6,732	4,750	(3,364)	-	8,118
We Love Manchester	5,000	-	(5,000)	-	-
GM Business Support Limited	3,000	-	(3,000)	-	-
Cinderella Fund	2,498	-	(2,498)	-	-
The Conservation Volunteers	2,492	-	-	-	2,492
GMCVO Community Champions	1,350	-	(1,350)	-	-
Home Manchester	-	3,495	(3,190)	-	305
	-	1,345	(1,345)	-	-
Total	313,361	232,919	(415,021)	488	131,747

The Manchester Deaf Centre Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

21 Analysis of movements in restricted funds (cont.)

Previous reporting period	Balance at 1 April 2020	Income	Expenditure	Transfers	Balance at 31 March 2021
	£	£	£	£	£
MDC					
Job Club	7,994	-	-	-	7,994
Youth Fund (Young Manchester), Youth & Childrens Work	8,088	5,000	(2,227)	-	10,861
Manchester Alliance	2,526	-	501	-	3,027
Mental Health					
Postcode Lottery	3,280	-	-	-	3,280
Goundwork UK	6,667	-	-	-	6,667
OMCVS (Equalities)	2,954	40,000	(40,099)	-	2,855
First Ark Social Investment	10,200	-	-	(10,200)	-
Salford Innovation Fund	40,007	77,392	(50,927)	-	66,472
Heritage Lottery	3,955	24,800	(29,578)	823	-
Trafford Council/Partnership	-	19,770	(14,940)	-	4,830
European Social Fund/WEA Grant Scheme	3,159	6,673	(10,691)	859	-
NHS CCG	1,909	-	-	-	1,909
Social Investment Business	1,625	-	(2,818)	1,193	-
50+	1,000	-	(111)	-	889
National Lottery (Leaders with Lived)	-	51,114	-	-	51,114
Eric Wright Fund	-	10,000	(2,651)	-	7,349
Trafford Council	-	3,564	-	-	3,564
Digital Skills Grant					
BBC I Can	-	39,856	-	-	39,856
WAITE project	-	84,043	(72,163)	-	11,880
Get On	-	24,599	(4,870)	-	19,729
British Deaf History Society	-	22,799	-	-	22,799
Young Manchester	-	21,925	(3,403)	-	18,522
First Ark	-	19,359	(10,667)	-	8,692
Cooperative and Mutual Solutions Limited	-	8,750	(2,018)	-	6,732
Lankelly Chase	-	5,000	-	-	5,000
We Love Manchester	-	3,000	-	-	3,000
GM Business Support Limited	-	2,498	-	-	2,498
Cinderella Fund	-	2,492	-	-	2,492
The Conservation Volunteers	-	1,350	-	-	1,350
Total	93,364	473,984	(246,662)	(7,325)	313,361

The Manchester Deaf Centre Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

21 Analysis of movements in restricted funds (cont.)

Name of restricted fund	Description, nature and purposes of the fund
Job Club	Funding from Lloyds TSB Foundation, the Big Lottery Fund - Reaching Communities and Manchester City Council, to provide employment advice and support.
Youth Fund (Young Manchester/DAVE), Youth & Children	Funding for projects to enhance life skills, Youth Club and playschemes during school holidays
Manchester Alliance Mental Health	Funding for the Wellbeing project
Postcode Lottery	Funding for wellbeing linked to gardening project
Groundwork UK	Funding for wellbeing linked to gardening project
OMCVS (Equalities)	Funding in support of Manchester Deaf Centre's work with adults (through the Employment Service/Job Club, Wellbeing Group, Volunteer support and supervision)
Salford Innovation Fund, Salford NHS CCG	Grant to cover the cost of developing a brand new service intended to (i) increase the accessibility of and take-up on health care services for hard of hearing and deaf people in Salford with a view to countering health inequalities; (ii) open-up opportunities of the deaf community's participation in continuing service development and improvement fora; and (iii) enable and promote self-advocacy and self-help.
Trafford Council/Partnership	Advocacy support funding for hard of hearing and deaf residents of Trafford seeking to redress injustices in the system, better their day to day experiences, broaden horizons and improve their future life chances.
NHS CCG	Funding to add to the variety of the Wellbeing Group's activity programme in promotion of wellbeing among hard of hearing, deaf, deafened and deaf blind adults from Manchester and GM more widely.
50+/Pennington Charitable Bequest	A grant to enable the 50 Plus Group's Committee to purchase a new Laptop computer, stationery and training in first aid, food hygiene, health & safety and safeguarding with a view to increasing the efficiency of their administrative practice and communications, extending their reach and influence on policy/amenity and service development, and continuing to ensure the safety of their near 100 beneficiaries each week.
National Lottery (Leaders with Lived Experience)	covering a programme of professional development, governance and leadership quality assurance work with the Board of Trustees, and the creation of a new Youth Board giving young hard of hearing, Deaf and deafened citizens of Manchester and the surrounding areas (prospective trustees of the future) a voice in strategic direction-setting and decision-making

The Manchester Deaf Centre Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

21 Analysis of movements in restricted funds (cont.)

Eric Wright Fund	Funding from the Eric Wright Charitable Trust has enabled staff training in safeguarding, first aid and mental health first aid; also in advocacy and volunteer management. Manchester Deaf Centre volunteers have benefitted from training in food hygiene too and, post-lockdown/Covid restrictions, we have more volunteer training planned – in inclusive community walk leadership and sports leadership; impact assessment, evaluation and improvement planning competencies.
Trafford Council Digital Skills Grant	improving access to digital devices for HoH/D/deaf residents of Trafford cut-off by the pandemic and public/private sector transition to exclusive telephone and online services
BBC I Can	programmes of work growing aspiration, employment and enterprise readiness among HoH/D/deaf young people and building employers' capacity for HoH/D/deaf inclusion in parallel / a progression pathway. The former spans Manchester, Bolton, Salford and Trafford; the latter is centred on Manchester and open only to NEET young people aged 16-24.
WAITE project	Funding given by the National Lottery Community Fund's Reaching Communities Programme enables Manchester Deaf Centre's delivery on wellbeing, advocacy, IAG, training, employment and enterprise support services across Greater Manchester, each targeted at hard of hearing, Deaf and deafened people across the county – and provided in British Sign Language or with appropriate communications support to ensure that they are fully accessible and inclusive.
Get On	Given by the Future Workforce Fund, administered by the Prince's Trust, our Get On grant is enabling Deaf Centre delivery on a targeted programme of work for NEET (and hard of hearing, Deaf or deafened) young people from Bolton, Manchester, Salford, Stockport and Trafford – building their social and cultural awareness, confidence, skills for life and work; providing employment, further education and training insights through supported placements; and encouraging education/training providers and employers alike to grow their capacity for equitable Deaf inclusion for prospective employees of the future.
British Deaf History Society	funds to cover the salary and on-costs of their Museum Archivist and Curator, plus MDC's provision of a HR function. MDC now host their Museum and this is set to open in September 2021

The Manchester Deaf Centre Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

21 Analysis of movements in restricted funds (cont.)

Young Manchester	funds towards school holiday activity programmes and universal youth service providers' capacity-building across the city with a view to opening-up a range of additional opportunities for both informal and accredited learning... , indoor and outdoor recreation, community participation and social action
First Ark Social Investment	covering the cost of (i) cpd coaching for MDC's Finance Officer and two courses: Charity Finance for Trustees and Finance for Non-Finance Directors; and (ii) the creation of a community fundraising toolkit and delivery of a 6-month activation pilot
Cooperative and Mutual Solutions Limited	funding to establish a support group for Deaf Ex-Offenders
Lankelly Chase	helping set-up digital device libraries for HoH/D/deaf residents of Salford and Manchester
We Love Manchester	The Mayor's Charity gifted Manchester Deaf Centre a grant to develop a digital devices library for hard of hearing, Deaf and deafened people in digital poverty and without means of accessing public services and amenities that transitioned their activity to internet-only access during the height of the Covid pandemic; people that were cut-off. With people benefitting from this provision, a series of Covid-safe ICT skill-building workshops were worked through.
GM Business Support Limited	Our Covid-19 Recovery Grants primarily went towards (i) updating tired external branding of our building, ensuring that it carried up to date information and contact details, and way-finding arrows; and (ii) getting our Bar, events programme and supporting volunteers back up and running to help start generating unrestricted funds again.
Cinderella Fund	The Cinderella Fund grant gifted by the Charity Service is towards a residential weekend; an outdoor education programme for young people accessing our DAVE (Deaf Active Volunteering Experience) Group. This has not yet been possible due to the Covid-19 pandemic; restrictions imposed on prospective providers of accommodation, activity, instruction and PPE; and the limited availability of young people with which we work, lacking parent and carer confidence etc.
The Conservation Volunteers	Our work with The Conservation Volunteers is around the enrichment of children and young people's learning on the environment and around biodiversity more specifically through outdoor arts and crafts.
GMCVO Community Champions	Funding given by GMCVO Community Champions Targeted Communications to help deliver improvements on breaking down communication barriers by having workshops, creating accessible posters and videos, and one to one support.

The Manchester Deaf Centre Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

22 Revaluation reserve

	2022 £	2021 £
At 1 April 2021	180,772	184,248
Depreciation charge on revaluation	(3,476)	(3,476)
At 31 March 2022	177,296	180,772

23 Analysis of movement in unrestricted funds

Current reporting period	Balance at 1 April 2021 £	Income and gains £	Expenditure and losses £	Transfers £	As at 31 March 2022 £
General fund	182,567	452,258	(503,673)	(488)	130,664
Refurbishment fund	278,505	-	(8,191)	-	270,314
	461,072	452,258	(511,864)	(488)	400,978
Previous reporting period	Balance at 1 April 2020 £	Income and gains £	Expenditure and losses £	Transfers £	As at 31 March 2021 £
General fund	79,046	434,847	(338,651)	7,325	182,567
Refurbishment fund	286,696	-	(8,191)	-	278,505
	365,742	434,847	(346,842)	7,325	461,072

Name of unrestricted fund Description, nature and purposes of the fund

General fund The general funds are represented by:

	2022 £	2021 £
Net book value of lease	77,704	79,228
Other general reserves	52,960	103,339
	130,664	182,567

Refurbishment fund Fund to cover depreciation costs associated with refurbishing the building in 2010/11

The Manchester Deaf Centre Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

24 Analysis of net assets between funds

	General fund £	Designated funds £	Revaluation reserve £	Restricted funds £	Total £
Tangible fixed assets	159,943	270,314	177,296	-	607,553
Fixed asset investments	13,773	-	-	-	13,773
Net current assets/(liabilities)	57,708	-	-	131,747	189,455
Creditors of more than one year	(100,760)	-	-	-	(100,760)
Total	130,664	270,314	177,296	131,747	710,021
Previous reporting period	General fund £	Designated funds £	Revaluation reserve £	Restricted funds £	Total £
Tangible fixed assets	174,021	278,505	180,772	-	633,298
Fixed asset investments	71,398	-	-	-	71,398
Net current assets/(liabilities)	66,523	-	-	313,361	379,884
Creditors of more than one year	(129,375)	-	-	-	(129,375)
Total	182,567	278,505	180,772	313,361	955,205

The Manchester Deaf Centre Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

25 Financial instruments

Financial instruments measured at amortised cost comprise the loan financing provided by the Social Enterprise Investment Fund to the charity.

	2022 £	2021 £
Loan payable falling due within one year	22,586	16,828
Loan payable falling due in more than one year but in less than five years	94,868	111,975
Loan payable falling due after five years	5,892	17,400
	123,346	146,203

The loan from Futurebuilders (Social Enterprise Investment Fund) is repayable over 15 years with interest charged at 6% for the first 3 years and no more than 5% over base for the remainder of the term. It is unsecured and does not attract early repayment penalties.

The loan from First Ark Social Investment is repayable over 5 years with interest charged at 7.5% APR. It is unsecured and does not attract early repayment penalties.

The loan from Co-op is repayable over 6 years with an interest charge of 2.5% per annum. No repayments were required for the first 12 months.

The Manchester Deaf Centre Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

26 Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net income/(expenditure) for the year	(245,184)	311,851
Adjustments for:		
Depreciation charge	25,745	25,745
(Gains)/losses on investments	(1,099)	(15,133)
Loss/(profit) on sale of investments	(4,600)	-
Dividends, interest and rents from investments	(1,986)	(248)
Decrease/(increase) in stock	(613)	400
Decrease/(increase) in debtors	61,704	(73,501)
Increase/(decrease) in creditors	(12,105)	31,740
Net cash provided by/(used in) operating	(178,138)	280,854

The Manchester Deaf Centre Limited

Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2021

	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Income from:				
Donations and legacies	154,654	-	154,654	5,175
Charitable activities	222,972	473,984	696,956	404,430
Other trading activities	41,840	-	41,840	48,041
Investments	248	-	248	1,643
Total income	419,714	473,984	893,698	459,289
Expenditure on:				
Raising funds	5,624	-	5,624	3,305
Charitable activities	344,694	246,662	591,356	459,980
Total expenditure	350,318	246,662	596,980	463,285
Net income/(expenditure) before net gains/(losses) on investments	69,396	227,322	296,718	(3,996)
Unrealised gains/(losses) on	15,133	-	15,133	(13,354)
Net income/(expenditure) for the year	84,529	227,322	311,851	(17,350)
Transfer between funds	7,325	(7,325)	-	-
Net movement in funds for the year	91,854	219,997	311,851	(17,350)
Reconciliation of funds				
Total funds brought forward	549,990	93,364	643,354	660,704
Total funds carried forward	641,844	313,361	955,205	643,354

Accounts

Company number: 5277257

Charity Number: 1110373

The Manchester Deaf Centre Limited

Report and financial statements
For the year ended 31st March 2021

The Manchester Deaf Centre Limited
Reference and administrative information
for the year ended 31st March 2021

Company number 5277257

Charity number 1110373

Registered office & operational address Crawford House, Booth Street East, Manchester, M13 9GH

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Allan Sharp	Chair (resigned 28 th December 2020)
Alistair Wright	Treasurer (Acting Chair from 28 th December 2020)
Pauline Roberts	
Brian Kokoruwe	
Margaret Livesey	
Shelley Lanchbury	
Christine Wright	
Claire Baldwin	(appointed 28 th December 2020)
Arbab Hussein	(appointed 28 th December 2020)
Sara Tallis	(appointed 28 th December 2020)
Wednesday Jones	(resigned 13 th September 2020)
Derek Wright	(resigned 28 th December 2020)

Secretary John Hesketh

Key management personnel John Hesketh Centre Manager

Bankers Co-operative Bank
PO Box 250
Delf House
Southway
Skelmersdale
WN8 6WT

Independent Examiner Catherine Hall FCCA DChA
Slade & Cooper Limited
Beehive Mill, Jersey St, Manchester M4 6JG

The Manchester Deaf Centre Limited
Trustees' annual report
for the year ended 31st March 2021

Chairman's Annual Report, 2020-2021

Manchester Deaf Centre has shown its resilience during one of the toughest years the world has experienced in our lifetimes, with staff and volunteers demonstrating their capacity to work within Covid-19 guidelines and sustain crucial support service delivery to some of the most vulnerable hard of hearing, Deaf and deafened citizens of Manchester and the surrounding areas – through remote online engagement in provision of information, advice and advocacy support for example; in the maintenance of wellbeing and skeleton employment, enterprise and youth services in Covid-safe small groups; and through carefully risk-managed home visits and community outreach work compliant with key worker guidelines.

I am proud of the many achievements that this report goes on to reference and explain across each of our different services:

1. Wellbeing, Advocacy, IAG, Training, Enterprise and Employment (WAITE)
 2. Salford and Trafford Advocacy Services, and Self Care Workshops
 3. Children and Young People
 4. Our Courses and Interpreter Services
- all delivered in British Sign Language or with the assistance of qualified, experienced and NRCPD-registered Interpreters and communication professionals according to service-user communication needs and preferences, online or face to face.

However, I also recognise the financial impact of repeated lockdowns over this last 12 months – our losing out on valuable, unrestricted income that would otherwise have been earned through room hire, more numerous interpreter bookings, accredited and continuing professional development fees, and community fundraising activities. Losses across these different income streams have sadly cost our organisation dear and, as we re-build on emerging from the public health pandemic, they will present challenges and necessitate difficult decisions – possibly around staffing, our salary costs having increased significantly over the last year. Further challenges have been identified this year in the form of funds owed to Greater Manchester Pension Fund and work is underway to address these too.

There are reasons to be encouraged, not least the exceptionally generous legacy gift of £150,000 we received, the growing interest in our increasing variety of continuing professional development courses – now including Interpreter Awareness, Deaf Inclusive Employment and Access to Work for instance, and the BSL Level 3 and 4 courses also due to come on stream. Among staff, there are ideas for fundraising next year too – Covid restrictions permitting, but core, unrestricted funds will need to be sourced through grant application and continuing business development wherever possible to help make-up as much of next year's anticipated shortfall as possible.

As will be true in other small to medium-sized VCSE organisations across our city, there will be difficulties ahead for MDC but in collaboration with and independently of them, we will find a way to keep pushing forward always mindful of the ever more pressing and varied needs evident in the hard of hearing, Deaf and deafened communities we serve – comprising 85,000 people in Greater Manchester alone. Through on-going service evolution responsive to need; education and training of public, private and third sector service providers active across our city; and continuing input at policy fora and strategy groups, we will continue doing our best to improve life experiences, enhance life chances and redress systemic inequalities as we enter our 175th anniversary year.

Alistair Wright, Acting Chair of Trustees, The Manchester Deaf Centre

The Manchester Deaf Centre Limited
Trustees' annual report
for the year ended 31st March 2021

The trustees present their report and the unaudited financial statements for the year ended 31st March 2021. Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Our History

The Manchester Deaf Institute was established in 1846, becoming the Manchester Deaf Centre in 1990. MDC is the leading provider of services for deaf, deafened, hard of hearing and partial hearing people in Manchester and for those visiting Manchester to access hospitals and other services. MDC also has long established connections with other deaf centres and providers throughout the region.

Manchester City Council's Sensory Team is based in our premises alongside our own services for deaf people which include: an employment service, youth service, community bar & cafe, volunteering scheme, over 50s group, tinnitus group, 'sign and play' pre-school group, mental health & well-being group and interpreting service. We have fully trained and qualified staff, along with established systems and procedures for the management of funded services.

We have a long history and understanding of meeting the needs of deaf people through a variety of tailored services and methodologies. We are well placed for the provision of professional communication support services incorporating BSL, Deaf- blind interpreters, Lip-speakers, Electronic Note-takers and SSTRs.

MDC Services

Manchester Deaf Centre is at the heart of Greater Manchester's D/deaf and hard of hearing community. We are a hub for inclusion, advocacy, accessibility, support, training and information. At MDC, we are proud to provide a range of services that support and empower the community of which we're part.

We have four main service offerings:

1. Wellbeing, Advocacy, IAG, Training, Enterprise and Employment (WAITE)
2. Salford and Trafford Advocacy Services and Self Care Workshops
3. Children and Young People
4. Our Courses and Interpreter Services

We are also proud to provide qualified and NRCPD-registered BSL/English Interpreters as means of breaking access barriers down, and enabling D/deaf citizens of our city region to access presently exclusive organisations spanning the public, private and not-for-profit sectors – enjoy amenities and benefit from services on an equitable basis.

1. Wellbeing, Advocacy, IAG, Training, Enterprise and Employment (WAITE)

In year 1 of our new Wellbeing, Advocacy, IAG, Training, Enterprise and Employment Programme, we covered a lot of ground in spite of Covid, and in the lines that follow we share a few insights and set-out some highlights:

Wellbeing –

We offered 1:1 wellbeing support to D/deaf and hard of hearing people through lockdown, as well as providing online presentations and activities to reduce isolation. All activities were designed to improve

The Manchester Deaf Centre Limited
Trustees' annual report
for the year ended 31st March 2021

knowledge, increase confidence, improve overall wellbeing and motivate our communities – and these activities included:

- Zoom and IT training
- Quizzes with questions linked to Covid, Employability and General Knowledge
- A mental health presentation from SignHealth
- Healthy eating workshops
- Bingo
- Arts and crafts
- Attending a restaurant with emphases on healthy choices and money management
- Fitness sessions
- Understanding Covid-19 bulletins
- Creating a collage

Our Wellbeing staff worked very closely with best in class organisations and services to ensure their adaptations (changes to telephone and online service delivery) through the pandemic were accessible to the D/deaf community wherever possible. A few examples of these connections and inputs are noted here:

- Arranging food parcel delivery through the Gunner Cooke Foundation meant our service-users, who were isolated, without computers and digital skills or nearby family and had no way of getting groceries, had provisions delivered
- Ensuring the D/deaf and hard of hearing community were aware of Chloe's and Sophie's Special Ears Fund, a small charity that provided batteries to hearing aid users during lockdown
- Attending Greater Manchester Coalition Disabled People's Panel (GMDPP) online. All information/questionnaires that GMCDPP displayed were translated by MDC into British Sign Language and uploaded to social media sites for the D/deaf community to access
- Representing our community at Healthwatch meetings and enabling their voices to be heard and influence medical services' continuing work to improve accessibility, inclusion and health outcomes – at the same time as realising savings for the public purse
- Working with Deaf Fit, providing online physical activity sessions for our service-users to ensure they were keeping active through lockdowns
- Attending Manchester Health and Care Commissioning (MHCC) forums to discuss Covid-19 barriers' impact on the D/deaf community
- Arts on Wheels provided free craft resources to our services users, so they were able to create 'self-portrait collages' during online activity sessions facilitated by MDC

Other organisations we worked with included:

- Manchester City Council
- Rochdale Council
- Interpreter Now
- LGBT Foundation
- Manchester Mind
- North West Regional Stakeholder Network
- Deaf CAMHS
- Greater Manchester Mental Health NHS Foundation
- Deaf Ethnic Women Association (DEWA)
- Oldham Community Leisure Centre (Health and Wellbeing Advisers' Team)
- SignPals

Advocacy –

During Covid, our advocacy and support team were extremely busy. We were contacted daily by the people we support – all needing extra help. For example, we had a phone call from a Deaf resident's

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sister. The sister was concerned as her brother lived alone, was isolated and vulnerable to internet scammers. The deaf man could not communicate with his sister effectively as she does not sign. Our advisers contacted the individual and provided advice linked to current scams/internet safety and gave him details of accessible social groups. The advisers continue to 'check in' with our most vulnerable service users.

We also provided support around GP and hospital accessibility; Covid-19 concerns; letter translation; benefits; housing; understanding of the furlough scheme; housing support; translation; referrals to mental health services; internet issues; the passport application process; housing support; audiology services and so on.

Training –

2020/21 saw the introduction of several new courses:

WEA (Preparation for Maths)

We partnered with the Workers' Educational Association to offer a bespoke course to Deaf clients who were eager to improve their maths skills, with the aim of increasing their general confidence and improving future job prospects. We advertised the course online, and on all of our social platforms, in both BSL presented videos and a visual poster. As a result, we had 8 clients attending the course. Our employment adviser was in contact with each participant from their first expression of interest. This allowed us to support the WEA in planning for the course, incorporating each person's requirements in terms of communications and accessibility.

WEA (Maths course)

After the successful 'Preparation for Maths' course, 9 service users commenced the 10-week City and Guilds-accredited Maths training course, achieving good outcomes.

Breakthrough training course

We partnered with Breakthrough UK to deliver a 10 week, 'Pathways to Work' course.

The course was originally due to be delivered at Manchester Deaf Centre, but again plans had to be quickly changed due to the lockdown announcement. MDC supported new service users to use the technology needed to access the training online and in January service users were able to successfully commence the course remotely. It was great to see participants become more and more confident in using this technology. Interpreters were provided for accessibility and the course content included Mindset, Teamwork, Identifying Own Strengths and Procrastinating. 10 clients attended the course.

Employment –

Our Specialist Employment Advisers provided a variety of support this year:

- They supported a client to gain employment at Amazon. He was then supported with an Access to Work claim so he could access communication via a BSL Interpreter in the workplace. This support is now in place and having the correct communication support whilst in work will help SS to sustain employment
- They assisted a College student writing a CV for the first time
- They helped a single mum who had lost her job at a hotel due to the pandemic, by assisting in job search, translating written English in adverts and guiding in job applications online. They also helped her participate in the Breakthrough course where she learned new skills for life
- They supported a young man who moved to Manchester from Tunisia last year – and helped him obtain a National Insurance number, and then in seeking work. He duly received support in

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completing an online application to a local LIDL store and was supported to complete an online assessment

- They connected with a referred client who needed help arranging interview dates and times with a potential employer, and were able to apply to Access to Work for an Interpreter for his interview
- They assisted many clients with mock interviews, job applications, understanding transferable skills, cover letters, email translation, speaking to employers and potential employers as well.

Through 1:1 employability support meetings online over the course of the pandemic, they identified the need for the following workshops, duly created and delivered them:

- Access to Work information and guidance
- Basic IT
- Furlough schemes
- Working remotely
- Teamwork
- Understanding and Recognising Transferable Skills
- Interview Techniques/Mock Interviews
- Appropriate job search
- Hearing Awareness
- Workplace Ethics

Our staff also nominated two of our service users to receive a free laptop from Manchester Council (work and skills team) and supported them with an application. Both were delighted to find out they had been successful and duly received their laptops. MDC staff trained both service users on how to use the internet and their laptops, and the team were delighted to report that both quickly got job searching independently in addition to attending appointments with their advisers.

2. Salford and Trafford Advocacy Services and Self Care Workshops

Salford Deaf Advocacy Service

2020/21 was a busy year for the Salford Deaf Advocacy Service. Two new Advocates joined the team and all three members of staff completed iBSL qualifications in Deafblind Awareness to help improve support services' accessibility, a part-time office was opened at Langworthy Cornerstone Community Association – again to grow visibility and Covid-safe accessibility, a new YouTube channel was launched to maximise the accessibility of public health information and advice, MDC's new management information and customer relationship management system was adopted and the service secured an extension on funding to the end of October 2021.

18 unique clients engaged with the service. 12 Deaf Awareness training courses were delivered to health professionals in Salford to help them improve their practice, and the health outcomes of hard of hearing, Deaf and deafened people across the city. 21 videos were created and uploaded to 'Salford Signed' YouTube channel, each receiving 89 view on average, almost 1,900 in total.

We made a big contribution to improving the lives of Deaf citizens in Salford this year, and numerous case studies reflective of this are on file now, suffice to say we helped with:

- PIP benefit claims and appeals
- IT and self-help skills, loaning Tablets and training clients to utilise BSL Health Access, Supermarket Shopping websites, and Amazon; Facebook and What's App to keep in touch with family and friends
- Client understanding of letters received by translating them into BSL
- Medication delivery arrangements
- BSL Interpreter bookings by health services
- People moving home for medical reasons, through social housing associations
- Covid vaccination uptake

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- Making GP appointments
- Arranging insurances

Looking ahead to 2021/22 of course, we are hopeful that we can really extend our reach and accelerate progress with health professionals' training and service improvement on the one hand, and grow our direct service-user numbers on the other, reaching further and impacting more widely as Covid restrictions begin to ease.

Trafford Deaf Advocacy and Wellbeing Service

Our Trafford Deaf Advocacy and Wellbeing Service struggled to grow awareness of its service offer during the early part of lockdown due to the cancellation of Trafford Deaf Partnership meetings, the temporary discontinuation of Trafford Deaf Community Network activities, the digital divide (many hard of hearing, Deaf and deafened adults being without digital devices, the skills and confidence needed to access our services remotely) and restrictions on the movement of key workers. However, during the temporary easing of restrictions, we did manage to:

- get some posters and flyers out
- begin building inter-agency referral pathways
- offer some Covid-safe home visits and make advocacy appointments in support of people in acute need
- put on a series of health improvement workshops – around healthy eating, diabetes, cancer awareness and lifestyle change
- establish a weekly drop-in base at Stretford Public Hall once Covid restrictions allowed to increase our service's accessibility and visibility

We look forward with hope that we will be able to grow our presently limited capacity to help the hard of hearing, Deaf and deafened capacity of people in Trafford in the way they want to be helped with access to adult services, housing, health services and so on.

3. Children and Young People

The service development and transition work that started in 2019/20 with our children and young people's services unfortunately carried over into 2020/21, momentum being slowed by the Covid-19 public health pandemic and consequent periods of lockdown. There were a number of positives nevertheless and we should acknowledge these here.

Our Youth Group for hard of hearing, Deaf and deafened 6-13 year olds, their siblings and CODAs, primarily concerned with using the arts, to grow age-appropriate social and cultural awareness, got up and running again under the leadership of new Deaf Youth Workers – and to its programming they brought a range of new ideas:

- outdoor workshops on weaving and natural dyes
- scavenger hunting in biodiverse wildlife habitats
- the Japanese art of Hapa Zome (hammering out leaves on clothes), working with The Conservation Volunteers – promoting learning in different spaces and about different cultures in the process
- Christmas paper crafts
- Dance activity through online and Covid-safe workshops in situ as means of building confidence, communication and motor skills, capacity for self-expression and influence
- Clay modelling and cooking challenges online with the Manchester Clay Studio and Cracking Good Food CIC respectively as means of improving cognitive skills (sustained attention, visual processing, logic, reasoning and memory for example), promoting good mental and physical health

The group also got involved in planning their Spring programme as the year drew to a close, articulating keen interest in getting outdoors as soon as Covid restrictions allowed – ecological awareness, flora and fauna identification, *shelter-building, navigation by natural means, water sourcing and so on being among*

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the various possibilities they discussed by way of broadening horizons, growing appreciation for the environment and starting to learn informally about sustainable lifestyle choices against the climate change backdrop. The natural world theme got the group on to talking about farms, animals, fish and sea creatures too, so visits to rural settings and possibly a Sea Life Centre might be in order for the new financial year as well – provided funding allows of course.

The children and young people we support often struggle in school due to the inadequacy of communications and study support they receive. Underachievement impacts their mental health, employment prospects and life chances. Through our work at MDC therefore, we take every opportunity to build general knowledge, life skills, a confident sense of identity and place using service-users' preferred means of communication, be that British Sign Language, Sign Supported English, spoken English, or Lip speaking in order that equality of opportunity is ensured. We work hard to compensate for limited access learning at school and the lesser number of incidental learning opportunities they will encounter in their formative years, and take great professional pride in seeing the impact this has.

Our Deaf Active Volunteering Experience (DAVE) Project for hard of hearing, Deaf and deafened 14-25 year olds, their siblings and CODAs, enjoyed some success in reinvigorating their social awareness, skills for life and work, and social action programme. Over the course of the year, they worked with 26 separate young people – and enjoyed:

- a successful, socially distanced Deaf Explore programme over the Summer in partnership with the Prince's Trust – covering identity, health and well-being, employability, active citizenship and opportunities of accredited employment and enterprise-related training with them to bolster CVs and improve life chances
- online fitness activities
- food sourcing and cooking, learning food politics, nutrition and the environmental impact of waste in the process
- opportunities of work with staff from the Royal Exchange Theatre and the city's wider Cultural Education Partnership – making visual art works, creating poetry and banners in representation of life experiences and aspirations for system change, though Covid sadly limited the exposure they were able to achieve through exhibition at the Whitworth Art Gallery
- chance of connecting with HOME Theatre to make films in representation of barriers encountered, inequalities and injustices experienced – and their impact on world views and future ambitions

They had also planned to connect this year with the Hide Out Youth Zone in Gorton, for whose staff and volunteers Manchester Deaf Centre provided Deaf Awareness and Basic British Sign Language training, to help open-up their performing arts, sports and physical activity, enterprise and employment programmes to hard of hearing, Deaf and deafened young people across Manchester – offering those with which MDC work additional recreational outlets and options in the course of their socialising and friendship-making, self-care and informal learning. Staff changes at Hide Out and Covid restrictions unfortunately combined to put a stop to this mutually enriching collaboration.

Through the latter part of the year, we were successful in securing funding from the Prince's Trust to start a new programme for hard of hearing, Deaf and deafened young people who are aged 16-24, resident in Manchester, Bolton, Salford, Stockport or Trafford, and Not in Education, Employment or Training. Once underway, Get On will encompass motivational and social activities, one to one mentoring, job and career guidance, practical workshops like help with CVs, how to prepare for an interview and work placements. It will also grow the Deaf awareness and readiness of employers for inclusive practice when it comes to engaging, inducting and supporting hard of hearing, Deaf and deafened employees on an equitable basis in line with their duties under the Equality Act.

BBC Children in Need and the Youth Futures Foundation kindly granted Manchester Deaf Centre funding as well for work with pre-NEET young people from right across Greater Manchester, this I Can programme focused on early intervention and prevention work through three phases:

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- Believe in You !: confidence-building, communication, problem-solving and team work skills, self-care, time, money and travel management, career options awareness-raising, transferable skills and typical employer requirements
- Have a Go and Find Out More !: fully accessible and inclusive career taster days covering the environment and conservation, heritage and museum skills, and youth & community work for example
- Creative Competition: building skills in job search, CV-writing, job application, preparation for interviews, presentations, assessment centres and so on

These two new additions to our service offer promise to connect us with additional young people and new cohorts in the new financial year, and we look forward to recruiting the new staff needed to push them forward.

With lockdown, the children and young people have really enjoyed the online engagement – and this needs to continue post lockdown, with group activity happening in school holidays: Spring, Summer, Autumn and Winter. The one challenge we need to address if more things move online is ensuring that confidential, face to face 1 to 1s can still take place.

4. Our Courses and Interpreter Services

British Sign Language Interpreter Services

Through 2020/21, Manchester Deaf Centre proudly fulfilled 912 interpreter bookings from private D/deaf individuals attending education-related, health and legal services appointments for example; employees and employers; Stockport Council and Stockport NHS Foundation Trust, contracts with both having been won.

Courses for Public Benefit

For 41 public students, we delivered British Sign Language Level 1 outcomes between April 2020 and March 2021, and 20 students achieved Level 2 qualifications with the Manchester Deaf Centre and our new accreditation partner, Signature, to whom we transitioned from IBSL this year.

In January 2021, we enrolled 14 students to Level 3 BSL courses, and they will complete their programmes of study in June 2022. Offering Level 3 was a new venture for us.

Planning for the launch of Pre-Level 3 courses commenced this year as well, and going forward we are hopeful that we will be able attract and retain students in greater numbers, possibly even introducing Level 4 and 6 courses subject to sufficient demand and our tutors' achievement of the necessary continuing professional development outcomes.

Continuing Professional Development Programmes

Through the year, we delivered:

- (i) Deaf Awareness Training to 33 organisations keen to extend their learning, begin to review and improve their operating procedures
- (ii) Introduction to British Sign Language courses to a number of companies locally who were keen to extend their accessibility and reach:
 - Manchester City Council
 - Manchester Metropolitan University (Science Department)
 - Age UK Stockport
 - Lloyds Bank
 - Prince's Trust

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.... were among our first takers, breaking new ground

(iii) Inclusive Employment and Access to Work were among the other courses we created from scratch and at the year end, work was on-going to promote these and secure take-up.

We also delivered 2 Inclusive Employment workshops online through The Growth Company's business webinar series, reaching more than 70 Greater Manchester businesses with our Deaf Awareness and advice inputs.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Governance, People and Operations

Governing document

Manchester Deaf Centre was established in 1846 as 'Adult Deaf and Dumb Institute'. The original constitution was adopted in 1866. It changed its name in 1990 to Manchester Deaf Centre. The Deaf Centre moved from Grosvenor Street in 1975 to its present premises in Crawford House, Booth Street East. The Deaf Centre became an incorporated charity on 3 October 2005, having previously been an unincorporated charity no. 221247. The Deaf Centre is governed by Memorandum and Articles of Association.

Company status

The company is limited by guarantee and all members have agreed to contribute a sum not exceeding £1 in the event of a winding-up.

Governance

Our organisation is proudly governed by a Board of Trustees who are predominantly Deaf, bringing senior professional experience from the fields of education, health and social care, higher education, joinery, law, the media and equalities work to their leadership roles at MDC. Allied with the skills of the 8 members of deaf staff with which we work, their experiences of work and life make for authentic, grounded direction respectful of and responsive to need across the hard of hearing, D/deaf and deaf blind communities of Manchester and the wider city region. Theirs is a shared job of leading organisational and service development within the bounds set by our charitable objectives, and in 2019 our organisation received the Service-User Involving Organisation of the Year Award at the Spirit of Manchester Awards organised by Manchester Community Central in commendation for its effective and impactful work.

Trustees

Manchester Deaf Centre continues to be led by a Board of Trustees who are mainly Deaf. The Trustees bring invaluable lived experience to their work and help with strategic direction-setting, service and operational oversight, financial management and the assurance of legal compliance. Around the table,

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we have expertise from the fields of banking, children and young people's services, community fundraising, education, health and social care, higher education, and equalities work, but we are set on a skills assessment, training and recruitment exercise to help galvanise the Board for the future challenges and opportunities to which the organisation must respond as the groups of interest and social identity we serve – right across Greater Manchester's hard of hearing, Deaf and deafened community – begin to emerge from the Covid-19 pandemic, try to find their footing afresh and plot a forward path to brighter futures.

Along with the 8 Deaf and 2 CODA¹ staff we have, the Board help root the organisation's on-going work to further our charitable objectives in strong understanding of changing need – and represent its merits and capacity to add value elsewhere through a number of different channels, more than 20 strategy and policy groups across the city region in fact centred variously on children's wellbeing, adult employment and health, the built environment, transport, equalities and inequalities across the board. Quite apart from ensuring that our every continuous improvement plan is grounded in need, they also help ensure that Manchester Deaf Centre plays its part in representing the hard of hearing, Deaf and deafened community – numbering 85,000 across GM – when it comes to discussion and action around system change and levelling-up in order that life chances can be optimised beyond the doors of our building; independence, wellbeing and fulfilment can be sustained in education, employment, enterprise, leisure, social action or whatever aspect of life it might be.

Working with the Centre Manager, the organisation started this year on re-setting its strategy and service delivery arrangements in reflection on lessons learned through successive lockdowns necessitated by the pandemic. An independent organisation, The Connectives, are bringing different perspectives on our position and experiences from very many other VCSE organisations with which they have worked on development and change assignments. With the help of the National Lottery Community Fund's Leaders with Lived Experience grants programme, we will be continuing to work with The Connectives in 2021/22 to establish a Youth Board and pursue both Trusted Charity Mark and Hear by Right kitemark accreditation in the course of works to ensure effective leadership and impactful activity for the benefit of hard of hearing, Deaf and deafened people across Greater Manchester and the wider North of England. Such is the paucity of specialist service provision in other regions indeed, we find service-users from Lancashire, West Yorkshire and even North Wales getting involved and realising benefits nowadays.

Staffing

Manchester Deaf Centre employed 24 staff this year – our BSL/CPD provision, specialist advocacy teams in Salford and Trafford, and Children & Young People's Service teams seeing particular growth.

Over the course of the year we enjoyed a number of successes in grant application as reflected elsewhere in these accounts, their enabling:

- the creation and sale of new courses such as Deaf and Interpreter Awareness, Inclusive Employment and British Sign Language to Level 3
- the organisation of hate crime education programmes and wellbeing activities' enrichment
- the creation of a digital devices' library and series of ICT literacy courses to help our service-users stay connected with public sector support that has transitioned to online channels only
- the introduction of specialist employability and enterprise programmes for pre-NEET young people from across Bolton, Manchester, Salford and Trafford
- ... and more

Bolstering our staff team also enabled our pursuit of new contracts to diversify the income streams with which Manchester Deaf Centre works.

The pandemic resulted in our losing income as:

¹ Children of Deaf Adults.

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for the year ended 31st March 2021

- courses were cancelled
- Interpreter bookings reduced in number
- room hire stopped as the building closed
- bar income stopped

It really put the pressure on our core operating budget.

Monthly staff meetings moved to Zoom online, but still provided the Chair of Trustees and Centre Manager with opportunity of learning exchange, professional and personal support as we transitioned to new, mainly detached and Covid-safe or online ways of working in sustaining essential Deaf advocacy and wellbeing services. Most staff switched to full-time home working. Smaller team meetings by Zoom were also encouraged to help maintain a shared understanding of progress with different work streams and uplift those struggling to sustain their spirits in isolation from colleagues.

Volunteers

26 different volunteers and student placements from Herriot Watt University in Edinburgh contributed to the work of our organisation in 2020/21 – helping out with office administration, our Wellbeing Group, our Youth Group and DAVE (Deaf Active Volunteering Experience) Project, also with the prolonged redecoration and refresh of our bar as Covid regulations allowed. Volunteers supported the creation of social media content and provisional planning for a return to post-Covid fundraising. Some managed to complete First Aid, Mental Health First and Policies & Procedures training, but the breadth of and value-added through volunteer activity this last twelve months was limited greatly by Covid-19 regulations.

For volunteers sticking by and continuing to support our organisation when many faced very challenging situations of their own, uncertainty over employment, anxiety caused by restrictions on caring for family members and so on, we were and remain hugely grateful. This gave the Deaf Centre's Board and management team great encouragement, and provided reason for great pride. Here again we would like to reiterate our thanks.

A further positive that presented before the year was out was Manchester City Council's generous extension of OMVCS funding, duly enabling us to start exploring the possibility of engaging a new part-time colleague to give dedicated time to volunteer recruitment, induction, support, supervision and coaching; the organisation of training and work plans; the administration of recognition and reward schemes; and the mapping-out of progression opportunities whenever the time to move on or need of moving on comes. As the year ended, we were hopeful of being able to engage a volunteer co-ordinator to quality assure experiences, increase MDC's volunteer retention rates and the return realised on our investment of time and money in supervision and training. Next year, we hope to have some good data to share on value added by volunteers, Volunteer Investment and Value Audit results, and some good stories to tell of personal goals achieved and lives changed through the act of volunteering and support extended to vulnerable service users in the course of voluntary works.

Partnership working

Though the public health pandemic curtailed much of our work in previous years, still we sought to connect and collaborate in the interests of doing all that we could to support hard of hearing, Deaf and deafened people in acute need:

- Bolton Deaf Society in the extension of advocacy support services across both Bolton and Manchester
- Breakthrough UK in the arrangement and delivery of independent living and employability skills courses
- Cracking Good Food CIC in delivery of healthy cooking workshops online
- Greater Manchester Coalition of Disabled People in representing the barriers encountered by and needs of hard of hearing, Deaf and deafened people to Greater Manchester Combined Authority and UK Government in campaigning for policy, system and service change

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- Greater Manchester Police on hate crime awareness and reporting
- Hermes and Amazon in opening-up employment opportunities for Deaf beneficiaries of our employment service
- Manchester City Council's Sensory Services Team in providing advice around benefits, housing issues and assistive technologies
- Manchester Health and Care Commissioning and Sign Health in planning a Covid information and advice webinar, and a Deaf-inclusive Covid Vaccination Centre at MDC
- Our Manchester Disability Partnership Board in representing the lived experience, perspective and needs of hard of hearing, Deaf and deafened people in Manchester when it comes to strategy and policy-setting, and public sector service improvement in line with the city's Disability Strategy and the new Engagement Group/Assembly/Learning Forum framework beginning to take shape and strengthen capacity to make and sustain change
- Signature in accrediting British Sign Language courses
- Stockport NHS Foundation Trust and Stockport Council in providing Interpreter Services
- Workers' Educational Association in adding Maths and English courses to our pre-employment training offer

Through the year, we also took opportunity of representing hard of hearing, Deaf and deafened citizens of the city and surrounding areas on a number of public service and policy groups, hopeful of influencing and informing change so as to level things up for a cohort too often cut-out or forgotten hence the disproportionately poor outcomes too often realised across the board, education, employment, health, housing etc:

- Children's Hearing Services Working Group
- Covid Health Equity Group
- Creative Curriculum Task Group
- Disability and Digital Inclusion Group
- Disabled People's Covid Sounding Board
- Greater Manchester Combined Authority Disabled People's Panel
- Greater Manchester Humanitarian Assistance Group
- Greater Manchester Social Value Network
- Healthwatch Manchester
- Healthwatch Salford
- Healthwatch Trafford
- Manchester Cultural Education Partnership Communications Task Group
- Manchester Cultural Education Partnership Youth Voice Task Group
- Manchester Highways Access Group
- Our Manchester Disability Partnership Board Built Environment Workstream Group
- Trafford Deaf Partnership
- VCSE Assurance Group – Manchester Health and Care Commissioning
- VCSE Health and Wellbeing Collective, Trafford
- VCSE Leaders' Forum, Manchester Community Central
- Young Manchester Strategy Group

Ensuring that hard of hearing, Deaf and deafened people have a voice in decision-making around the city is very important of course if we are to play our part in ensuring that they can move freely in and out of services and systems, enjoy good healthcare and leisure opportunities, access and interact with the public realm and local amenities on an equitable basis, but landscape-shaping to the detriment of organisational wellbeing and core service impact is a risk we have continued to guard against. A mini cost benefit analysis on outcomes enabled is one activity we have committed to for next year.

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for the year ended 31st March 2021

Financial review

At the end of the year, total reserves were £955,205, and of this £313,361 were restricted funds, £180,772 was the revaluation reserve and £461,072 were unrestricted funds – including £278,505 for the Refurbishment Fund, £79,228 as the net book value for the lease, and £103,339 free reserves.

Pensions

Through the course of 2020/21, Manchester Deaf Centre worked with Greater Manchester Pension Fund (as our Local Government Pension Scheme Guarantors), Manchester City Council and Ward Hadaway Solicitors towards agreement around clearing the membership cessation charge triggered on the previous Executive Director's departure from the organisation in Autumn 2019, and an affordable plan to cover on-going liabilities to the Pension Fund and previous employees of our organisation. At the year end, these remained works in progress but we are confident of viable solutions being found to take away these prospective financial threats to Manchester Deaf Centre and our service portfolio in present forms.

MDC continues to apply for grant funding and to pursue additional contracts, but as the country emerges from the pandemic we do recognise that we will have a challenge on our hands. As for many other not for profit organisations, the future looks uncertain and through enterprise diversification with staff capacity constraints, volunteer fundraisers' training and mobilisation, corporate and private donor engagement we will need to do our utmost to establish and embed sustainable income streams that will help cover core costs which income lost through building and wider society's closure for long periods of the year can no longer cover. Much thought will need to be given to our 'business model', but the Board and staff are as one on the importance of sustaining our service provision and forging ahead. Some Deaf support service providers have already closed in recent years of course, and our beacon of hope, support and life means a great deal to so many. We are hopeful indeed that hard of hearing, Deaf and deafened people can work with us to shape and execute our plans. Facilitating this input and progressing organisational and service development plans that emerge will be one of our foremost priorities in 2021/22. In some ways, Covid recovery will present a test of scale that we have not tackled in many a year, but there is much heart to be taken from our rich, 175 year history of finding a way, battling through and bettering lives such is the importance of this mission.

Reserves policy

The Board of Trustees have established a policy whereby they seek to hold sufficient reserves to continue the current activities in the event of a drop in funding and earned income for 6 months (approximately £200,000 covering staff and general running costs). Work towards this target is on-going.

Risk management

The charity trustees have given consideration to the major risks to which the charity is exposed and satisfied themselves that systems or procedures are established in order to manage those risks.

In summary

This has been another challenging year for Manchester Deaf Centre, but through the challenges of the pandemic we found ways of doing differently and assisting in people's hour of need; we sustained service provision to as full an extent as possible and did our utmost by those we are here to serve. The pandemic will take its financial toll with income lost through the drop in course take-up, the loss of interpreter bookings, room hire and social bar revenues as noted, but as the country emerges from the public health crisis, the hard of hearing, Deaf and deafened communities we serve will need our organisation's support more than ever to recover lost ground, find their feet and positive traction again as the wider economy and bigger picture society strive to put their pieces together again. We must ensure that we are well-placed to help working age adults recover mental and physical health, financial stability, career and/or

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enterprise planning. We must ensure that to those no longer feeling safe to access services at MDC, we reach out creatively and with compassion, need our starting point for every encounter and intervention no matter whether we're speaking with children and young people long distanced from their friends or older people isolated, afraid and in poor health. We must adapt and innovate within the financial constraints that we will work as we enter our 175th year, remember and take inspiration from all that have gone before us and worked so hard to develop a responsive organisation impacting so positively on the lives of so many. And we will.

The Manchester Deaf Centre Limited
Trustees' annual report
for the year ended 31st March 2021

Statement of responsibilities of the trustees

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

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

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report has been approved by the trustees on 9th December 2021 and signed on their behalf by

Alistair Wright

Treasurer

Independent examiner's report
to the members of

The Manchester Deaf Centre Limited

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st March 2021 which are set out on pages 18 to 42.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Catherine Hall FCCA DChA

Slade & Cooper Limited
Beehive Mill, Jersey Street
Manchester, M4 6JG

Date 21 December 2021

The Manchester Deaf Centre Limited
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	3	154,654	-	154,654	5,175
Charitable activities	4	222,972	473,984	696,956	404,430
Other trading activities	5	41,840	-	41,840	48,041
Investments	6	248	-	248	1,643
Total income		419,714	473,984	893,698	459,289
Expenditure on:					
Raising funds	7	5,624	-	5,624	3,305
Charitable activities	8	344,694	246,662	591,356	459,980
Total expenditure		350,318	246,662	596,980	463,285
Net income/(expenditure) before net gains/(losses) on investments		69,396	227,322	296,718	(3,996)
Unrealised gains/(losses) on investments		15,133	-	15,133	(13,354)
Net income/(expenditure) for the year	10	84,529	227,322	311,851	(17,350)
Transfer between funds		7,325	(7,325)	-	-
Net movement in funds for the year		91,854	219,997	311,851	(17,350)
Reconciliation of funds					
Total funds brought forward		549,990	93,364	643,354	660,704
Total funds carried forward		641,844	313,361	955,205	643,354

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The Manchester Deaf Centre Limited
Company number 5277257

Balance sheet as at 31 March 2021

	Note	2021	2020
		£	£
Fixed assets			
Tangible assets	15	633,298	616,538
Investments	16	71,398	56,265
Total fixed assets		704,696	672,803
Current assets			
Stock		-	400
Debtors	17	115,616	42,115
Cash at bank and in hand		343,526	66,671
Total current assets		459,142	109,186
Liabilities			
Creditors: amounts falling due in less than one year	18	(79,258)	(46,868)
Net current assets		379,884	62,318
Total assets less current liabilities		1,084,580	735,121
Creditors: amounts falling due after more than one year	20	(129,375)	(91,767)
Net assets		955,205	643,354
The funds of the charity:			
Restricted income funds	21	313,361	93,364
Revaluation reserve	22	180,772	184,248
Unrestricted income funds	23	461,072	365,742
Total charity funds		955,205	643,354

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The notes on pages 21 to 42 form part of these accounts.

Approved by the trustees on 09/12/2021 and signed on their behalf by:

Alistair Wright
(Treasurer)

The Manchester Deaf Centre Limited

Statement of Cash Flows
for the year ending 31 March 2021

	Note	2021 £	2020 £
Cash provided by/(used in) operating activities	26	280,854	14,425
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		248	1,643
Purchase of tangible fixed assets		(42,505)	(27,000)
Cash provided by/(used in) investing activities		(42,257)	(25,357)
<i>Cash flows from financing activities:</i>			
Repayment of borrowing		(11,742)	(19,291)
Cash inflows from new borrowing		50,000	-
Cash provided by/(used in) financing activities		38,258	(19,291)
Increase/(decrease) in cash and cash equivalents in the year		276,855	(30,223)
Cash and cash equivalents at the beginning of the year		66,671	96,894
Cash and cash equivalents at the end of the year		343,526	66,671

The Manchester Deaf Centre Limited

Notes to the accounts for the year ended 31 March 2021

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with 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), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The Manchester Deaf Centre Limited meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

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

The trustees have made no key judgments which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

The Manchester Deaf Centre Limited

Notes to the accounts for the year ended 31 March 2021 (continued)

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

d Donated services and facilities

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

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

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

The Manchester Deaf Centre Limited

Notes to the accounts for the year ended 31 March 2021 (continued)

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of commercial trading and their associated support costs.
- Expenditure on charitable activities includes the costs undertaken to further the purposes of the charity and their associated support costs.

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

h Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

i Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Asset Category	Annual rate
Property lease	period of lease to 24.06.2074
Office furniture & equipment	5 years
Computer equipment	3 years
Website	5 years
Property improvements	period of lease to 24.06.2074

The trustees reviewed the estimated useful life of the property improvements in 2014 and were of the opinion that this should be over the period of the lease (60 years) rather than 10 years as previously estimated.

The Deaf Centre property is leased from Manchester University at an annual rent of £nil. A service charge is payable to the University.

The lease on the Deaf Centre property was revalued on 5 March 2008 at £330,000 by Damian Gee BSc (Hons) DipVal MRICS of Lambert Smith Hampton at Market Value. It had been previously valued by the Trustees at £100,000, the historic cost is not known. It is due to be revalued every five years. The trustees are not aware of any material change since the last valuation.

Notes to the accounts for the year ended 31 March 2021 (continued)

j Fixed asset investments

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

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

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

k Stock

Stock is included at the lower of cost or net realisable value. In general, cost is determined on a first in, first out basis. Net realisable value is the price at which stocks can be sold in the normal course of business after allowing for the costs of realisation. Provision is made where necessary for obsolete, slow moving, and defective stocks. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

l Debtors

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

m Cash at bank and in hand

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

n Creditors and provisions

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

o Financial instruments

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

The Manchester Deaf Centre Limited

Notes to the accounts for the year ended 31 March 2021 (continued)

p Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme with NEST. The charity's contribution to this scheme in 2021 were £3,487 (2020: £1,518). There were £nil (2020: £403) outstanding contributions at the year end.

MDC's membership has ceased with the Greater Manchester Pension Fund and both Subsumption and Soft Commercial Agreements are presently being negotiated with Manchester City Council.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

3 Income from donations and legacies

	Total 2021 £	Total 2020 £
Donations	4,654	5,175
Legacies	150,000	-
Total	154,654	5,175

All donations and legacies income is unrestricted.

The Manchester Deaf Centre Limited

Notes to the accounts for the year ended 31 March 2021 (continued)

4 Income from charitable activities

Current reporting period

	Unrestricted £	Restricted £	Total 2021 £
MDC			
Manchester City Council	10,000	5,000	15,000
Salford CCG	-	77,392	77,392
OMCVS (Equalities)	-	40,000	40,000
Heritage Lottery	-	24,800	24,800
National Lottery	-	51,114	51,114
Eric Wright Fund	-	10,000	10,000
WEA	-	6,673	6,673
WAITE project	-	84,043	84,043
BBC I Can	-	39,856	39,856
Princes Trust	-	24,599	24,599
Trafford Council	-	23,334	23,334
British Deaf History Society	-	22,799	22,799
Young Manchester	-	21,925	21,925
First Ark	-	19,359	19,359
Cooperative and Mutual Solutions Limited	-	8,750	8,750
Lankelly Chase	-	5,000	5,000
We Love Manchester	-	3,000	3,000
GM Business Support Limited	-	2,498	2,498
Cinderella Fund	-	2,492	2,492
The Conservation Volunteers	-	1,350	1,350
Fees & other charitable income	60,639	-	60,639
	70,639	473,984	544,623
CCS			
Fees	152,333	-	152,333
	152,333	-	152,333
Total	222,972	473,984	696,956

The Manchester Deaf Centre Limited

Notes to the accounts for the year ended 31 March 2021 (continued)

4 Income from charitable activities (cont.)

Previous reporting period

	<i>Unrestricted</i>	<i>Restricted</i>	<i>Total 2020</i>
	<i>£</i>	<i>£</i>	<i>£</i>
MDC			
Manchester City Council	-	9,500	9,500
Big Lottery Fund	-	32,947	32,947
Salford CCG	-	43,597	43,597
OMCVS (Equalities)	-	40,000	40,000
GMYN	-	34,576	34,576
Heritage Lottery	-	24,800	24,800
Garfield Weston Trust	10,000	-	10,000
Age UK Trafford	-	8,000	8,000
WEA	-	4,766	4,766
NHS CCG	-	3,000	3,000
Henry Smith Charity	-	2,430	2,430
Social Investment Business	-	1,625	1,625
Home Manchester	-	1,345	1,345
Groundwork UK	-	1,250	1,250
Pennington Charitable Fund	-	1,000	1,000
Fees & other charitable income	24,699		24,699
	34,699	208,836	243,535
CCS			
Fees	160,895	-	160,895
	160,895	-	160,895
Total	195,594	208,836	404,430

The Manchester Deaf Centre Limited

Notes to the accounts for the year ended 31 March 2021 (continued)

5 Income from other trading activities

	Total 2021 £	Total 2020 £
Room Hire	41,840	47,025
Bar and Café Sales	-	1,016
	41,840	48,041

All income from other trading activities is unrestricted.

6 Investment income

	2021 £	2020 £
Income from bank deposits	248	-
Dividends received	-	1,643
	248	1,643

All investment income is unrestricted.

7 Cost of raising funds

	2021 £	2020 £
Administration	3,724	2,417
Cost of good sold	1,900	888
	5,624	3,305

All expenditure on cost of raising funds is unrestricted.

The Manchester Deaf Centre Limited

Notes to the accounts for the year ended 31 March 2021 (continued)

8 Analysis of expenditure on charitable activities

Current reporting period	MDC £	MDC projects £	CSS £	Total 2021 £
Staff costs	116,261	154,159	1,906	272,326
Contractors	17,589	24,370	102,325	144,284
Bad Debts written off/(back)	2,882	-	-	2,882
Premises	20,004	23,675	-	43,679
Administration	58,603	21,759	497	80,859
Project costs	159	15,722	-	15,881
Depreciation	25,745	-	-	25,745
Governance costs (see note 9)	5,700	-	-	5,700
	<u>246,943</u>	<u>239,685</u>	<u>104,728</u>	<u>591,356</u>

Previous reporting period	MDC £	MDC projects £	CSS £	Total 2020 £
Staff costs	92,493	64,830	8,794	166,117
Contractors	9,182	28,548	115,747	153,477
Bad Debts written off/(back)	16,766	-	-	16,766
Premises	3,751	29,047	-	32,798
Administration	34,221	10,587	2,360	47,168
Project costs	1,017	15,177	7	16,201
Depreciation	20,853	-	-	20,853
Governance costs (see note 9)	6,600	-	-	6,600
	<u>184,883</u>	<u>148,189</u>	<u>126,908</u>	<u>459,980</u>

	2021 £	2020 £
Restricted expenditure	246,662	161,188
Unrestricted expenditure	344,694	298,792
	<u>591,356</u>	<u>459,980</u>

9 Analysis of governance

	Total 2021 £	2020 £
Accountancy and independent examination	5,700	6,600
	<u>5,700</u>	<u>6,600</u>

The Manchester Deaf Centre Limited

Notes to the accounts for the year ended 31 March 2021 (continued)

10 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2021 £	2020 £
Depreciation	25,745	20,852
Operating lease rentals	-	808
Independent examiner's fee		
Accountancy	1,500	1,500
Independent examination	1,000	1,000
Other	3,787	3,942

11 Staff costs

Staff costs during the year were as follows:

	2021 £	2020 £
Wages and salaries	241,583	155,112
Social security costs	11,038	5,644
Pension costs	19,705	5,361
	272,326	166,117

No employees has employee benefits in excess of £60,000 (2020: Nil).

The average number of staff employed during the period was 20 (2020: 11).

The key management personnel of the charity comprise the Trustees, Centre Manager, Operations Manager, Business Development Manager, Project Manager (Salford and Trafford) and Project Manager (WAITE).

(2020: the Trustees, Executive Director and Interim Centre Manager).

The total employee benefits of the key management personnel of the charity were £137,579 (2020: £35,600).

12 Trustee remuneration and expenses, and related party transactions

Neither the Board of Trustees nor any persons connected with them received any remuneration or reimbursed expenses during the year (2020: Nil).

No members of the Board of Trustees received travel and subsistence expenses during the year (2020: £ nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2020: nil).

The Manchester Deaf Centre Limited

Notes to the accounts for the year ended 31 March 2021 (continued)

13 Government grants

The government grants recognised in the accounts were as follows:

	2021 £	2020 £
Manchester City Council	15,000	49,500
Salford CCG	77,392	43,597
NHS CCG	-	3,000
Trafford Council	23,334	-
	<u>115,726</u>	<u>96,097</u>

14 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

15 Fixed assets: tangible assets

Cost	Property & improvements £	Office equipment £	Fixtures & Fittings £	Website £	Total £
At 1 April 2020	908,718	48,537	40,312	27,000	1,024,567
Additions	15,505	-	-	27,000	42,505
	<u>924,223</u>	<u>48,537</u>	<u>40,312</u>	<u>54,000</u>	<u>1,067,072</u>
Depreciation					
At 1 April 2020	313,781	48,537	40,311	5,400	408,029
Charge for the year	14,945	-	-	10,800	25,745
	<u>328,726</u>	<u>48,537</u>	<u>40,311</u>	<u>16,200</u>	<u>433,774</u>
Net book value					
At 31 March 2021	595,497	-	1	37,800	633,298
	<u>594,937</u>	<u>-</u>	<u>1</u>	<u>21,600</u>	<u>616,538</u>
At 31 March 2020	594,937	-	1	21,600	616,538

Under historical cost (previous valuation by the Board of Directors) the depreciation charge for the lease would be £1,524 giving a net book value of £79,228 (2020: £80,752).

The Manchester Deaf Centre Limited

Notes to the accounts for the year ended 31 March 2021 (continued)

16 Investments

	2021 £	2020 £
Market value at the start of the year	56,265	69,619
Add net gain/(loss) on revaluation	15,133	(13,354)
Market value at the end of the year	71,398	56,265
Investments at fair value comprised:		
CIS UK Income with Growth Trust	21,770	17,813
IM CAF UK Equity Fund B Income	36,954	27,928
COIF Charities Investment Fund	12,674	10,524
	71,398	56,265

Investments are all carried at fair value and are all traded in quoted public markets.

17 Debtors

	2021 £	2020 £
Trade debtors	84,564	45,788
Provision for bad debts	-	(6,893)
Other debtors	-	3,000
Prepayments and accrued income	31,052	220
	115,616	42,115

18 Creditors: amounts falling due within one year

	2021 £	2020 £
Loan		
Futurebuilders	7,800	7,800
First Ark	9,028	8,378
Trade creditors	37,257	10,875
Other creditors and accruals	20,764	9,815
Deferred income	-	10,000
Taxation and social security costs	4,409	-
	79,258	46,868

The Manchester Deaf Centre Limited

Notes to the accounts for the year ended 31 March 2021 (continued)

19 Deferred income

	2021 £	2020 £
Deferred grant brought forward	10,000	-
Grant received	-	10,000
Released to income from charitable activities	(10,000)	-
Deferred grant carried forward	-	10,000

20 Creditors: amounts falling after more than one year

	2021 £	2020 £
Loan		
Futurebuilders	60,441	63,805
First Ark	18,934	27,962
Co-op	50,000	-
	129,375	91,767
Repayable after more than 5 years by instalments	17,400	20,764

The loan from Futurebuilders (Social Enterprise Investment Fund) is repayable over 15 years with interest charged at 6% for the first 3 years and no more than 5% over base for the remainder of the term. It is unsecured and does not attract early repayment penalties.

The loan from First Ark Social Investment is repayable over 5 years with interest charged at 7.5% APR. It is unsecured and does not attract early repayment penalties.

The loan from Co-op is repayable over 6 years with an interest charge of 2.5% per annum. No repayments were required for the first 12 months.

The Manchester Deaf Centre Limited

Notes to the accounts for the year ended 31 March 2021 (continued)

21 Analysis of movements in restricted funds

Current reporting period	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2021 £
MDC					
Job Club	7,994	-	-	-	7,994
Youth Fund (Young Manchester), Youth & Childrens Work	8,088	5,000	(2,227)	-	10,861
Manchester Alliance Mental Health	2,526	-	501	-	3,027
Postcode Lottery	3,280	-	-	-	3,280
Goundwork UK	6,667	-	-	-	6,667
OMCVS (Equalities)	2,954	40,000	(40,099)	-	2,855
First Ark Social Investment	10,200	-	-	(10,200)	-
Salford Innovation Fund	40,007	77,392	(50,927)	-	66,472
Heritage Lottery	3,955	24,800	(29,578)	823	-
National Lottery (Leaders with Lived Experience)	-	51,114	-	-	51,114
Eric Wright Fund	-	10,000	(2,651)	-	7,349
Trafford Council/Partnership	-	19,770	(14,940)	-	4,830
Trafford Council Digital Skills Grant	-	3,564	-	-	3,564
European Social Fund/WEA Grant Scheme	3,159	6,673	(10,691)	859	-
NHS CCG	1,909	-	-	-	1,909
Social Investment Business	1,625	-	(2,818)	1,193	-
50+	1,000	-	(111)	-	889
WAITE project	-	84,043	(72,163)	-	11,880
BBC I Can	-	39,856	-	-	39,856
Get On	-	24,599	(4,870)	-	19,729
British Deaf History Society	-	22,799	-	-	22,799
Young Manchester	-	21,925	(3,403)	-	18,522
First Ark	-	19,359	(10,667)	-	8,692
Cooperative and Mutual Solutions Limited	-	8,750	(2,018)	-	6,732
Lankelly Chase	-	5,000	-	-	5,000
We Love Manchester	-	3,000	-	-	3,000
GM Business Support Limited	-	2,498	-	-	2,498
Cinderella Fund	-	2,492	-	-	2,492
The Conservation Volunteers	-	1,350	-	-	1,350
Total	93,364	473,984	(246,662)	(7,325)	313,361

The Manchester Deaf Centre Limited

Notes to the accounts for the year ended 31 March 2021 (continued)

21 Analysis of movements in restricted funds (cont.)

Previous reporting period	Balance at 1 April 2019	Income	Expenditure	Transfers	Balance at 31 March 2020
	£	£	£	£	£
MDC					
Job Club	7,994	32,947	(32,947)	-	7,994
Youth Fund (Young Manchester), Youth & Childrens Work	9,126	45,421	(46,459)	-	8,088
Manchester Alliance Mental Health	2,618	-	(92)	-	2,526
Postcode Lottery	3,280	-	-	-	3,280
Goundwork UK	5,417	1,250	-	-	6,667
OMCVS (Equalities)	2,965	40,000	(40,011)	-	2,954
First Ark Social Investment	10,200	-	-	-	10,200
Salford Innovation Fund	-	43,597	(3,590)	-	40,007
Heritage Lottery	-	24,800	(20,845)	-	3,955
Trafford Council/Partnership	-	8,000	(11,740)	3,740	-
European Social Fund/WEA Grant Scheme	-	4,766	(1,607)	-	3,159
NHS CCG	-	3,000	(1,091)	-	1,909
Henry Smith Charity	-	2,430	(2,806)	376	-
Social Investment	-	1,625	-	-	1,625
50+	-	1,000	-	-	1,000
Total	41,600	208,836	(161,188)	4,116	93,364

The Manchester Deaf Centre Limited

Notes to the accounts for the year ended 31 March 2021 (continued)

21 Analysis of movements in restricted funds (cont.)

Name of restricted fund	Description, nature and purposes of the fund
Job Club	Funding from Lloyds TSB Foundation, the Big Lottery Fund - Reaching Communities and Manchester City Council, to provide employment advice and support.
Youth Fund (Young Manchester), Youth & Childrens Work	Funding from Manchester City Council for a project to enhance life skills, Youth Club and playschemes during the Easter and summer holidays.
Manchester Alliance Mental Health	Funding for the Wellbeing project
Postcode Lottery	Funding for wellbeing linked to gardening project
Groundwork UK	Funding for wellbeing linked to gardening project
OMCVS (Equalities)	Funding in support of Manchester Deaf Centre's work with adults (through the Employment Service/Job Club, Wellbeing Group, Volunteer support and supervision)
First Ark Social Investment	covering the cost of (i) cpd coaching for MDC's Finance Officer and two courses: Charity Finance for Trustees and Finance for Non-Finance Directors; and (ii) the creation of a community fundraising toolkit and delivery of a 6-month activation pilot
Salford Innovation Fund, Salford NHS CCG	Grant to cover the cost of developing a brand new service intended to (i) increase the accessibility of and take-up on health care services for hard of hearing and deaf people in Salford with a view to countering health inequalities; (ii) open-up opportunities of the deaf community's participation in continuing service development and improvement fora; and (iii) enable and promote self-advocacy and self-help.
Heritage Lottery	Enabling funding for a deaf history, identity and empowerment project with a pioneering Young Curators Mini-Apprenticeship scheme built in for hard of hearing and deaf young people.
National Lottery (Leaders with Lived Experience)	covering a programme of professional development, governance and leadership quality assurance work with the Board of Trustees, and the creation of a new Youth Board giving young hard of hearing, Deaf and deafened citizens of Manchester and the surrounding areas (prospective trustees of the future) a voice in strategic direction-setting and decision-making

The Manchester Deaf Centre Limited

Notes to the accounts for the year ended 31 March 2021 (continued)

21 Analysis of movements in restricted funds (cont.)

Eric Wright Fund	Funding from the Eric Wright Charitable Trust has enabled staff training in safeguarding, first aid and mental health first aid; also in advocacy and volunteer management. Manchester Deaf Centre volunteers have benefitted from training in food hygiene too and, post-lockdown/Covid restrictions, we have more volunteer training planned – in inclusive community walk leadership and sports leadership; impact assessment, evaluation and improvement planning competencies.
Trafford Council/Partnership	Advocacy support funding for hard of hearing and deaf residents of Trafford seeking to redress injustices in the system, better their day to day experiences, broaden horizons and improve their future life chances.
Trafford Council Digital Skills Grant	improving access to digital devices for HoH/D/deaf residents of Trafford cut-off by the pandemic and public/private sector transition to exclusive telephone and online services
European Social Fund/WEA Grant Scheme	an employment readiness training scheme for un/underemployed HoH/D/deaf residents of GM
NHS CCG	Funding to add to the variety of the Wellbeing Group's activity programme in promotion of wellbeing among hard of hearing, deaf, deafened and deaf blind adults from Manchester and GM more widely.
Social Investment Business	Funding to help further The Manchester Deaf Centre's sustainability by developing infrastructure and process, and furthering business development work.
50+/Pennington Charitable Bequest	A grant to enable the 50 Plus Group's Committee to purchase a new Laptop computer, stationery and training in first aid, food hygiene, health & safety and safeguarding with a view to increasing the efficiency of their administrative practice and communications, extending their reach and influence on policy/amenity and service development, and continuing to ensure the safety of their near 100 beneficiaries each week.
WAITE project	Funding given by the National Lottery Community Fund's Reaching Communities Programme enables Manchester Deaf Centre's delivery on wellbeing, advocacy, IAG, training, employment and enterprise support services across Greater Manchester, each targeted at hard of hearing, Deaf and deafened people across the county – and provided in British Sign Language or with appropriate communications support to ensure that they are fully accessible and inclusive.
BBC I Can	programmes of work growing aspiration, employment and enterprise readiness among HoH/D/deaf young people and building employers' capacity for HoH/D/deaf inclusion in parallel / a progression pathway. The former spans Manchester, Bolton, Salford and Trafford; the latter is centred on Manchester and open only to NEET young people aged 16-24.

The Manchester Deaf Centre Limited

Notes to the accounts for the year ended 31 March 2021 (continued)

21 Analysis of movements in restricted funds (cont.)

Get On	Given by the Future Workforce Fund, administered by the Prince's Trust, our Get On grant is enabling Deaf Centre delivery on a targeted programme of work for NEET (and hard of hearing, Deaf or deafened) young people from Bolton, Manchester, Salford, Stockport and Trafford – building their social and cultural awareness, confidence, skills for life and work; providing employment, further education and training insights through supported placements; and encouraging education/training providers and employers alike to grow their capacity for equitable Deaf inclusion for prospective employees of the future.
British Deaf History Society	funds to cover the salary and on-costs of their Museum Archivist and Curator, plus MDC's provision of a HR function. MDC now host their Museum and this is set to open in September 2021
Young Manchester	funds towards school holiday activity programmes and universal youth service providers' capacity-building across the city with a view to opening-up a range of additional opportunities for both informal and accredited learning... , indoor and outdoor recreation, community participation and social action
Cooperative and Mutual Solutions Limited	funding to establish a support group for Deaf Ex-Offenders
Lankelly Chase	helping set-up digital device libraries for HoH/D/deaf residents of Salford and Manchester
We Love Manchester	The Mayor's Charity gifted Manchester Deaf Centre a grant to develop a digital devices library for hard of hearing, Deaf and deafened people in digital poverty and without means of accessing public services and amenities that transitioned their activity to internet-only access during the height of the Covid pandemic; people that were cut-off. With people benefitting from this provision, a series of Covid-safe ICT skill-building workshops were worked through.
GM Business Support Limited	Our Covid-19 Recovery Grants primarily went towards (i) updating tired external branding of our building, ensuring that it carried up to date information and contact details, and way-finding arrows; and (ii) getting our Bar, events programme and supporting volunteers back up and running to help start generating unrestricted funds again.
Cinderella Fund	The Cinderella Fund grant gifted by the Charity Service is towards a residential weekend; an outdoor education programme for young people accessing our DAVE (Deaf Active Volunteering Experience) Group. This has not yet been possible due to the Covid-19 pandemic; restrictions imposed on prospective providers of accommodation, activity, instruction and PPE; and the limited availability of young people with which we work, lacking parent and carer confidence etc.
The Conservation Volunteers	Our work with The Conservation Volunteers is around the enrichment of children and young people's learning on the environment and around biodiversity more specifically through outdoor arts and crafts.

The Manchester Deaf Centre Limited

Notes to the accounts for the year ended 31 March 2021 (continued)

22 Revaluation reserve

	2021 £	2020 £
At 1 April 2020	184,248	187,724
Depreciation charge on revaluation	(3,476)	(3,476)
At 31 March 2021	180,772	184,248

23 Analysis of movement in unrestricted funds

Current reporting period	Balance at 1 April 2020 £	Income and gains £	Expenditure and losses £	Transfers £	As at 31 March 2021 £
General fund	79,046	434,847	(338,651)	7,325	182,567
Refurbishment fund	286,696	-	(8,191)	-	278,505
	365,742	434,847	(346,842)	7,325	461,072
Previous reporting period	Balance at 1 April 2019 £	Income and gains £	Expenditure and losses £	Transfers £	As at 31 March 2020 £
General fund	136,493	237,099	(290,430)	(4,116)	79,046
Refurbishment fund	294,887	-	(8,191)	-	286,696
	431,380	237,099	(298,621)	(4,116)	365,742

Name of unrestricted fund Description, nature and purposes of the fund

General fund The general funds are represented by:

	2021 £	2020 £
Net book value of lease	79,228	80,752
Other general reserves	103,339	(1,706)
	182,567	79,045

Refurbishment fund Fund to cover depreciation costs associated with refurbishing the building in 2010/11

The Manchester Deaf Centre Limited

Notes to the accounts for the year ended 31 March 2021 (continued)

24 Analysis of net assets between funds

	General fund £	Designated funds £	Revaluation reserve £	Restricted funds £	Total £
Tangible fixed assets	174,021	278,505	180,772	-	633,298
Fixed asset investments	71,398	-	-	-	71,398
Net current assets/(liabilities)	66,523	-	-	313,361	379,884
Creditors of more than one year	(129,375)	-	-	-	(129,375)
Total	182,567	278,505	180,772	313,361	955,205

***Previous reporting
period***

	General fund £	Designated funds £	Revaluation reserve £	Restricted funds £	Total £
Tangible fixed assets	145,594	286,696	184,248	-	616,538
Fixed asset investments	56,265	-	-	-	56,265
Net current assets/(liabilities)	(31,046)	-	-	93,364	62,318
Creditors of more than one year	(91,767)	-	-	-	(91,767)
Total	79,046	286,696	184,248	93,364	643,354

The Manchester Deaf Centre Limited

Notes to the accounts for the year ended 31 March 2021 (continued)

25 Financial instruments

Financial instruments measured at amortised cost comprise the loan financing provided by the Social Enterprise Investment Fund to the charity.

	2021 £	2020 £
Loan payable falling due within one year	16,828	16,178
Loan payable falling due in more than one year but in less than five years	111,975	71,003
Loan payable falling due after five years	17,400	20,764
	146,203	107,945

The loan from Futurebuilders (Social Enterprise Investment Fund) is repayable over 15 years with interest charged at 6% for the first 3 years and no more than 5% over base for the remainder of the term. It is unsecured and does not attract early repayment penalties.

The loan from First Ark Social Investment is repayable over 5 years with interest charged at 7.5% APR. It is unsecured and does not attract early repayment penalties.

The loan from Co-op is repayable over 6 years with an interest charge of 2.5% per annum. No repayments were required for the first 12 months.

The Manchester Deaf Centre Limited

Notes to the accounts for the year ended 31 March 2021 (continued)

26 Reconciliation of net movement in funds to net cash flow from operating activities

	2021 £	2020 £
Net income/(expenditure) for the year	311,851	(17,350)
Adjustments for:		
Depreciation charge	25,745	20,852
(Gains)/losses on investments	(15,133)	13,354
Dividends, interest and rents from investments	(248)	(1,643)
Decrease/(increase) in stock	400	50
Decrease/(increase) in debtors	(73,501)	3,150
Increase/(decrease) in creditors	31,740	(3,988)
Net cash provided by/(used in) operating	280,854	14,425