

The Manchester Deaf Centre

Report and Financial Statements for the Year ended 31 March 2024

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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:

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

Secretary

Mark Woodall	
Claire Baldwin	Appointed 11/12/2023
Claire Holland	Resigned 26/10/2023

Key management Personnel

Mark Woodall	Senior Manager
Claire Baldwin	Senior Manager (appointed 11/12/2023)
Claire Holland	Senior Manager (resigned 26/10/2023)

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.

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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.

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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

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.

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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.

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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)

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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>

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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>

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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

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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>

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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

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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.

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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.

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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.

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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.

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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>