

**The Manchester Deaf Centre**

**Report and Financial Statements for the Year ended 31 March 2025**

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**For the Year Ended 31<sup>st</sup> 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.

<b>Charity number</b>	1110373	
<b>Registered office &amp; operational address</b>	Crawford House, Booth Street East, Manchester, M13 9GH	
<b>Trustees</b>	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
<b>Key management Personnel</b>	Mark Woodall	Secretary/Co-Director
	Claire Baldwin	Secretary/Co-Director
<b>Bankers</b>	Co-operative Bank PO Box 250 Delf House Southway Skelmersdale WN8 6WT	
<b>Independent Examiner</b>	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 31<sup>st</sup> 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:

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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.

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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

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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

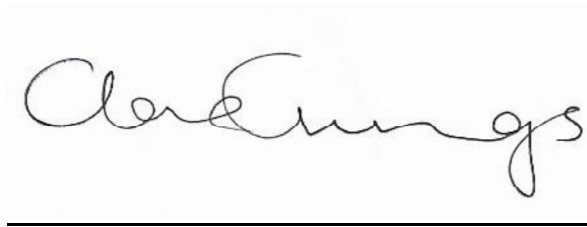
Manchester has a very special place in my heart – I'm Oldham born, was raised in Ramsbottom and am 4<sup>th</sup> (possibly more) generation Manc on my Dad's side and my maternal grandmother was a Tyrer descended from many generations in Lancashire. Manchester is in my roots, culture and identity and 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 21<sup>st</sup> 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.



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*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 31<sup>st</sup> 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 £
<b>Income from:</b>					
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
<b>Total income</b>		<b>639,406</b>	<b>220,347</b>	<b>859,753</b>	<b>703,018</b>
<b>Expenditure on:</b>					
Raising funds	6	5,165	238	5,403	7,190
Charitable activities	7	615,696	246,577	862,273	1,036,408
<b>Total expenditure</b>		<b>620,861</b>	<b>246,815</b>	<b>867,676</b>	<b>1,043,598</b>
<b>Net income/(expenditure) before net gains/(losses) on investments</b>		<b>18,545</b>	<b>(26,468)</b>	<b>(7,923)</b>	<b>(340,580)</b>
Net income/(expenditure) on investments		(508)	-	(508)	(3,024)
<b>Net income/(expenditure) for the year</b>		<b>18,037</b>	<b>(26,468)</b>	<b>(8,431)</b>	<b>(343,604)</b>
Transfer between funds		-	-	-	-
<b>Net movement in funds for the year</b>		<b>18,037</b>	<b>(26,468)</b>	<b>(8,431)</b>	<b>(343,604)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		120,828	73,031	193,859	537,463
<b>Total funds carried forward</b>		<b>138,865</b>	<b>46,563</b>	<b>185,428</b>	<b>193,859</b>

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	£	£
<b>Fixed Assets</b>			
Tangible assets	15	312,369	327,999
<b>Total fixed assets</b>		<b>312,369</b>	<b>327,999</b>
<b>Current assets</b>			
Stock		560	542
Debtors	16	80,146	86,002
Cash at bank and in hand		54,027	103,328
<b>Total current assets</b>		<b>134,733</b>	<b>189,872</b>
<b>Liabilities</b>			
Creditors: amounts falling due in less than one year	17	(78,626)	(78,217)
<b>Net current assets</b>		<b>56,107</b>	<b>111,655</b>
<b>Total assets less current liabilities</b>		<b>368,476</b>	<b>439,654</b>
Creditors: amounts falling due after more than one year	18	(183,048)	(12,915)
Provisions for liabilities	19	-	(232,880)
<b>Net assets</b>		<b>185,428</b>	<b>193,859</b>
<b>The funds of the charity:</b>			
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
<b>Total charity funds</b>		<b>185,428</b>	<b>193,859</b>

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		-	-
<b>Cash provided by / (used in) investing activities</b>		<u><b>(7,723)</b></u>	<u><b>(17,264)</b></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		-	-
<b>Cash provided by / (used in) financing activities</b>		<u><b>(18,933)</b></u>	<u><b>(72,735)</b></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
<b>Cash and cash equivalents at the end of the year</b>		<u><b>54,027</b></u>	<u><b>103,328</b></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  
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**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:

<b>Asset Category</b>	<b>Annual rate</b>
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  
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**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**

	<b>Unrestricted 2025 £</b>	<b>Restricted 2025 £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Donations	11,709	4,249	15,958	7,281
Legacies	-	-	-	-
<b>Total</b>	<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  
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**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
<b>Total</b>	<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
<b>Total</b>	<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
<b>Total</b>	<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
<b>Total</b>	<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
<b>Total</b>	<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
<b>Total</b>	<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  
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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 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
<b>Total</b>	<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
<b>Total</b>	<u>5,993</u>	<u>1,847</u>	<u>7,840</u>

The Manchester Deaf Centre  
Notes to the financial statements  
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**9 Details of certain types of expenditure**

Fees for examination of the accounts:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Independent examiner's fee		
- Independent examination	3,450	3,200
- Other	-	218
	<hr/>	<hr/>

**10 Staff costs**

Staff costs during the year were as follows:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
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
	<hr/>	<hr/>
	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  
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**12 Grants from government and public bodies**

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

	<b>2025</b>	<b>2024*</b>
	<b>£</b>	<b>£</b>
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  
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**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 £
<b>Income from:</b>					
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
<b>Total income</b>		<b>570,938</b>	<b>132,080</b>	<b>703,018</b>	<b>839,759</b>
<b>Expenditure on:</b>					
Raising funds	6	6,751	439	7,190	4,949
Charitable activities	7	789,280	247,128	1,036,408	748,730
<b>Total expenditure</b>		<b>796,031</b>	<b>247,567</b>	<b>1,043,598</b>	<b>753,679</b>
<b>Net income/(expenditure) before net gains/(losses) on investments</b>		<b>(225,093)</b>	<b>(115,487)</b>	<b>(340,580)</b>	<b>86,080</b>
Net income/(expenditure) on investments		(3,024)	-	(3,024)	(6,299)
Unrealised gains/(losses) on investments	15	-	-	-	2,661
<b>Net income/(expenditure) for the year</b>		<b>(228,117)</b>	<b>(115,487)</b>	<b>(343,604)</b>	<b>82,442</b>
Transfer between funds		(100)	100	-	-
<b>Net movement in funds for the year</b>		<b>(228,217)</b>	<b>(115,387)</b>	<b>(343,604)</b>	<b>82,442</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		349,045	188,418	537,463	455,021
<b>Total funds carried forward</b>		<b>120,828</b>	<b>73,031</b>	<b>193,859</b>	<b>537,463</b>



The Manchester Deaf Centre  
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**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
<b>Depreciation</b>					
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
<b>NBV at 31 March 2025</b>	<b>295,717</b>	<b>16,652</b>	-	-	<b>312,369</b>
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  
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**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**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
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  
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**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 Cooperative and Mutual Solutions Limited	10,186	2,500	(12,686)	-	-
WAITE project	8,327	-	(8,327)	-	-
Social Group PSO	7,196	49,697	(76,472)	-	(19,579)
MAES Community Learning Fund	-	19,360	(4,230)	-	15,130
	-	22,043	(22,043)	-	-
	<b>73,031</b>	<b>220,347</b>	<b>(246,815)</b>	<b>-</b>	<b>46,563</b>

**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 Cooperative and Mutual Solutions Limited	4,705	22,500	(17,019)	-	10,186
Eric Wright Fund	5,121	7,293	(4,087)	-	8,327
WAITE project	484	-	(484)	-	-
	35,193	49,033	(77,030)	-	7,196
	<b>188,418</b>	<b>132,080</b>	<b>(247,567)</b>	<b>100</b>	<b>73,031</b>

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<b>Name of restricted fund</b>	<b>Description, nature and purposes of the fund</b>
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.

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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.

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**22 Analysis of net assets between funds**

**Current reporting period**

	<b>General fund</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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	-	-	-	-
<b>Total</b>	<b>(106,876)</b>	<b>245,741</b>	<b>46,563</b>	<b>185,428</b>

**Previous reporting period**

	<b>General fund</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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)
<b>Total</b>	<b>(133,104)</b>	<b>253,932</b>	<b>73,031</b>	<b>193,859</b>

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

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Net income/(expenditure) for the year</b>	<b>(8,431)</b>	<b>(343,604)</b>
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
<b>Net cash provided by/(used in) operating activities</b>	<b>(22,645)</b>	<b>(13,184)</b>

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.