

BOLTON DEAF SOCIETY
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR
THE PERIOD ENDED¹ MARCH 31 2022

Charity number 1191838

¹ The accounts cover the period 15th October 2020 – 31st March 2022

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**BOLTON DEAF SOCIETY
ADMINISTRATIVE INFORMATION
FOR THE PERIOD ENDED MARCH 31 2022**

TRUSTEES

Ms R Pickup
Mr J Goucher **
Ms J Barron
Mr R Bounds
Ms A Gavin*
Ms C Syddall

Chair
Treasurer
Secretary
Vice Chair

(resigned March 2022)

*Deaf, ** Hard of Hearing

KEY STAFF

Kay Kelly, Strategic Lead

(secondment from Walthew House,
Stockport – ended 28th February 2022)

John Hesketh, Chief Executive Officer

(from 1st March 2022)

**REGISTERED OFFICE AND
PRINCIPAL PLACE OF BUSINESS**

Bolton Centre for the Deaf
Bark Street
Bolton BL1 2AX

**INDEPENDENT EXAMINER
ACCOUNTANTS**

Stacy Mason FCCA
HGA Accountants & Financial Consultants Ltd
t/a **Chittenden Horley** - Chartered Accountants
The Wesley Centre
Royce Road, Hulme
Manchester M15 5BP

BANKERS

Royal Bank of Scotland PLC
46 – 48 Deansgate
Bolton BL 1 1BH

INVESTMENT MANAGERS

CCLA Fund Managers Ltd
Senator House
85 Queen Victoria Street
London EC4V 4ET

SOLICITORS

Brabners LLP
Horton House
Exchange Flags
Exchange St E
Liverpool L2 3YL

**BOLTON DEAF SOCIETY
TRUSTEES' AND DIRECTORS' ANNUAL REPORT
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The trustees present their report together with the financial statements of the charity for the period ended March 31st 2022 (covering the establishment of the new charitable incorporated organisation on 15th October 2020 and its operation through to 31st March 2022).

REPORTING FRAMEWORK

The financial statements comply with the Charities Act 2011, the Constitution, and 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), referred to as the Charities SORP (FRS 102) (second edition – October 2019).

OBJECTIVES AND ACTIVITIES

Charitable objects

The main object of the charity is to support, promote, empower and protect the interests of people who are Deaf, deafened and hard of hearing, with a view to enhancing the quality of their lives, optimising their independence and life chances, and helping them find a voice and build capacity for self-representation and self-determination within and beyond their involvement/journey with Bolton Deaf Society.

Towards the period-end, the Board had set upon review and update of Bolton Deaf Society's charitable objectives as featured in the organisation's Constitution and registered with the Charity Commission – and it is my expectation that there will be updates to report in 2022/23, aligning our organisational purposes with changed needs in the Deaf community. A substantive study was commissioned from Forever Manchester, in collaboration with Manchester Deaf Centre and Walthew House, through the final weeks of 2021/22 and its findings on post-pandemic issues, priorities and aspirations will help re-set our work and frame organisational and service development plans, performance targets, associated fundraising and financial diversification strategy for the next 3 years.

Activities

Over the last 17 months at Bolton Deaf Society, Trustees, staff and volunteers have worked hard to support the Deaf, deafened and hard of hearing community of our Borough. More particularly, we have:

- i. provided regular BSL information bulletins over the life of the Covid-19 pandemic, covering government requirements and local guidelines where these were completely inaccessible to the Deaf community otherwise
- ii. advocated for Deaf clients cut-off and cut-adrift by Covid restrictions, where BSL Sign Language Interpreters were prevented from accompanying customers, patients and service-users – and where mask-wearing prevented lip-reading
- iii. provided hearing aid batteries through lockdown where access would otherwise have been denied
- iv. assisted the maintenance of contact with family and friends by telephone and through face time, Ms Teams and Zoom meetings during times of lockdown and restriction on visiting
- v. offered support in calling for medical help where needed over the duration of the Coronavirus pandemic
- vi. hosted socially distanced, Deaf peer support groups restricted to 15 attendees at a time to help counter social isolation in a Covid-safe setting
- vii. launched a new, one day course – Make the Most of Your Hearing – for people with mild to moderate hearing loss and covering tips for making the most of residual hearing and assistive technology – hearing aids, loop systems, amplified phones, text relay services and other devices to aid communication, and introductions to lip-reading and sign language

(Through the height of the pandemic we were, unfortunately, obliged to pause our drop-in hearing aid clinic, larger gatherings at Darby and Joan and Sports and Social Club, services of Holy Communion in the chapel etc.)
- viii. successfully maintained accessible information and advocacy services at our Bark Street base after Sensory Advocates North West, a registered charity previously based at Bolton Deaf Society ceased to operate – our going on to engage between 80 and 100 people each month through socially distanced and online/face time appointments
- ix. continued in our provision of an accessible information and advocacy service which informs Deaf clients, grows their understanding and readiness for considered decision-making and/or challenge in the interests of achieving satisfactory outcomes on resolution of issues; breaks barriers to equitable access; and equips beneficiaries with the skills, knowledge and confidence needed for self-representation and self-determination. Specifically, we have given assistance in:
 - understanding communications that have been received in written English where BSL is service-users' first language (letters from the Council, their GP, the Hospital or Bank, their Landlord, Employer or DWP for example)
 - filling-out forms – on application for housing, benefits or travel passes for instance
 - making telephone calls
 - booking appointments and arranging suitably qualified and experienced Interpreters

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- benefit appeals
 - representation at employment tribunals
 - mediation with Landlords
 - pursuit of legal aid, pension credits, debt management solutions and similar
 - growing the legal and practical know-how needed for self-advocacy, reducing reliance on our service, growing independence and improving education, employment, housing, health and wellbeing outcomes – furthering social justice in parallel
- x. delivered Make the Most of Your Hearing and Lip-Reading courses for people beginning to lose their hearing, helping with emotional and practical adjustment to sustain the best quality of life possible – also making introductions to social and peer support groups, enabling technologies and specialist support services that might be helpful as they go with their life's journey;
- xi. given safe space for social activities that bring otherwise isolated people living with hearing loss together, positively impacting personal spirit, mental health and wellbeing, and sustaining peer support networks:
- Darby and Joan, a Deaf social group sharing tea, coffee, snacks, board games, bingo and trips to places of cultural, environmental and historical interest
 - Handmade, a British Sign Language Choir
 - Sign-Inn Café, a coffee and crafts group
 - Sports and Social Club, offering access to Darts, Snooker, Crown Green Bowls and more
- xii. given support to the Deaf, deafened and hard of hearing-led, independently constituted groups we host – in the form of information on accessible training around governance, leadership, financial management, reporting and accountability; on community fundraising and grant application; on connection and collaboration with hearing service providers with potential value to gain and give;
- xiii. provided space in which services from across our Borough (home to 46,500 people living on the hearing loss spectrum) have:
- consulted on policy, strategy and service development, ensuring their provision for legal compliance and full access/inclusion across public, private and third sector amenities;
 - offered practical assistance (for example, the Audiology Department at Royal Bolton Hospital provide information on, help in cleaning and replacing batteries in enabling devices);
 - delivered accessible services in BSL (eg. our multi-faith space is used for Deaf, deafened and hard of hearing worship, learning and friendship activities)

The feedback we have received has been consistently positive, but post-Covid it is clear that we need to grow our profile, build referral networks, trial outreach and face-to-face delivery in other parts of the Borough in the interests of maximising visibility, accessibility and impact – and with the opportunities that will present as our organisation responds to the post-pandemic needs assessment facilitated for us by Forever Manchester with support from Bolton Deaf Society staff, colleagues at Manchester Deaf Centre and Walthew House, will come plentiful scope for growing profile and getting smarter in the approach we take to impact assessment, story-telling and improvement planning. Prioritising these things will help ensure the organisation can build back stronger and go further in 2022/23. Infrastructure development, quality assurance and bench-marking/learning exchange will stand as equally prominent commitments and we will work hard to make the very, very most of the future. In the face of continued inequalities in learning settings and workplaces; escalating Deaf unemployment; ever-more pronounced financial hardship and consequential health inequalities, our organisation must step-up and with new Board, staff and volunteers due, and hopes of funding to facilitate evidence-based organisational and service development, we are determined to be more.

In the meantime, while acknowledging that we have much to do in looking ahead and noting our strong intent, we should also take a line or two here to share some of our service highlights from 2021/22. There's a great deal to be proud of and much to build on.

In 2021/22:

- ✓ Our Accessible Information and Advocacy Service extended direct support to 467 service-users; advising, guiding and assisting 77 family members or carers in their independent efforts to represent, redress inequalities and secure positive outcomes for those they love and/or look after; received and responded to 78 enquiries from professionals extending support to Deaf, deafened and hard of hearing people;
- ✓ People accessing our Accessible Information and Advocacy service, supported by our National Lottery, Sobell and other grants, came primarily from Bolton – but also from Blackburn, Bury, Ellesmere Port, Lancaster, Oldham, St. Helens, Stockport and Tameside to name but a handful of locations beyond our Borough: this reflecting gaps in specialist support elsewhere, but also the excellent reputation our service has for its effectiveness;
- ✓ Some interest was expressed by public and third sector organisations from other areas in our possibly leading on toolkit development, capacity-building and arms-length guidance to help them establish similar services for Deaf people – and there is, it seems, possible scope to help others help more and earn some modest unrestricted fees for investment back into Bolton Deaf Society and the job of furthering our charitable purposes and impact;
- ✓ 53 people benefited from our Make the Most of Your Hearing and Lip-Reading courses – but just as significantly here, we started - as the world opened-up proper post-Covid - to build really strong working relationships with Age UK, Bolton Council, Bolton at Home and CAB, and these will be among the first in our referral network that will help us grow beneficiary numbers as we go

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forward. DWP, GPs and Greater Manchester Police are among the others we plan to connect and collaborate with in the next year;

- ✓ We started writing teaching and learning materials for our Basic British Sign Language course and looking into the prospect of registering Bolton Deaf Society as an accredited course provider for the future;
- ✓ Darby and Joan Group continued coming together – c. 50 people enjoying games, visits and chance to welcome new people to help maintain a good, balanced age profile for the future;
- ✓ The Handmade Sign Language Choir continued meeting here and providing opportunity for Deaf, deafened and hard of hearing people; hearing family members, friends and colleagues to come together and practice their Sign Language communication skills in a fun way, bringing songs to life for all, lifting spirits, building and sustaining friendships;
- ✓ Sign-Inn Café and Craft Group attendees learned about visual arts; crafts such as batik, crochet, glass-painting, knitting, jewellery-making, metal and woodcraft; mosaic, paperchain-making and string art; soap-making and rag-quilting to name but a few under the leadership of their multi-talented founder and supporting volunteer – and they harbour aspirations, we know, of growing their participation beyond a dozen as our referral networks build;
- ✓ The Sports and Social Club here attracted 30 beneficiaries plus each week (as and when Covid-restrictions allowed), providing competitive outlets in Darts, Snooker and Bowls at BDS, across the Borough and beyond – and through the pandemic, many maintained informal contact through Facetime and so on, maintaining spirits and readiness to go again on next return. From Deaf Bowling teams in Bury and Trafford, interest was noted in closer working to grow participation, share learning and celebrate transformational outcomes achieved with first-time players;
- ✓ We started conversation with all our groups (most run by their own empowered committees) around training to help them do more to care for those they are established to engage and impact (Data Protection, Equality & Diversity Awareness, First Aid and Mental Health First Aid, Food Hygiene, Health & Safety and Safeguarding);
- ✓ We started building bridges with Adults and Children's Services, Libraries and Public Health colleagues at the Council as they sought to grow their understanding of Deaf, deafened and hard of hearing people's needs – and reflect this new knowledge in more equitable service development.

Our organisation covered much ground in spite of Covid and the extensive building renovations necessary – and we are proud of the positive contribution we made in our Borough.

Public benefit

The trustees have had regard to the Charity Commission guidance on public benefit in determining services and activities.

ACHIEVEMENTS AND PERFORMANCE

Governance

In 2020/21, Bolton Deaf Society successfully transitioned into a Charitable Incorporated Organisation, and with this transition came the beginning of a Trustee Skills Audit to help identify learning and professional development priorities for the Board; lived experience, skills and knowledge gaps to shape recruitment plans with continuing organisational and service development, the maximisation of effectiveness and efficiency in leadership in mind; and to grow the breadth of expertise on which the Senior Management Team are able to draw in making decisions, charting a path, breaking new ground, ensuring that impact is strong and legacy is tangible. Again, through 2022/23 it is our expectation that we will be able report on additions to the Board, building on the senior charity management, HR and fundraising competencies already in place; the Sign Language Interpreter skills and networks we can draw upon through our Chair.

Adding to and hopefully strengthening the charity's governance structure next year will also be a Service-Users' Reference Group – bringing together a modest cross-section of Deaf, deafened and hard-of-hearing people accessing Bolton Deaf Society facilities, services, projects and activity programmes; people of different age, faith, gender, race and sexual orientation, with experience of additional learning difficulties and disabilities, and financial hardship in hand. They will be a first point of reference for our Trustees in putting new strategy and policy to consultation, refining and improving plans – ensuring that Bolton Deaf Society's service offer is as relevant, appealing and impactful as possible. Having lived experience help guide our organisation will ensure against mission drift, and as we train founding members of the group in peer consultation and reporting, this new cohort will help extend our engagement and improve the frequency of Deaf-to-Deaf dialogue around all things organisational and service development. More on the Service-Users' Group will follow next year.

Strategic and operational management

Over this 17-month period, good successes were achieved in:

- securing a multi-year grant to help consolidate and develop our core Accessible Information and Advocacy Service, from The Sobell Foundation for example;
- beginning to grow the profile of Bolton Deaf Society as an organisation with heart, strong values and an enduring commitment to needs-led evolution in service of people who are Deaf, deafened and/or hard of hearing and in want or need of a steer, a

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metaphorical helping hand or leg-up; an organisation which is financially stable, well-resourced and ready to start making influential strategic connections hopeful of bettering the life experiences and expectations of local citizens living with hearing loss;

- adding frequency and variety to our social media output, ensuring its relevance, resonance and receipt of frequent feedback; helping our small organisation reach further;
- retaining, refining and evolving the role of Operations Manager at Bolton Deaf Society, our having found a very driven, skilful, efficient, reliable and high-performing candidate last year... and one hungry for continuing professional development opportunities with a focus on double-loop learning, the maximisation of performance and so on;
- recruiting an Office Manager to help with the assurance of building compliance and good standards in presentation, day-to-day finances, room bookings and service/building-user support;
- successfully engaging and retaining a profoundly Deaf BSL-user to meet, greet, receive and respond to first-line queries from building/service-users – and planning to recruit one or two more to work on a 'rota basis' and cover Bolton Deaf Society's working week;
- starting to map-out a BDS approach to infrastructure development in readiness for (i) external scrutiny in pursuit of kitemark accreditation around strong leadership and management, (ii) bidding into larger grant schemes and (iii) tendering for public sector contracts where there may have been eligibility and probability challenges without proper preparation; and
- beginning recruitment of a new CEO, our time-limited Strategic Lead assisting with selection and transition planning with a view to him or her steering, growing and improving the impact of this organisation in the medium to long-term through an evidence-based business plan.

Our Board ended the year feeling that pressing financial challenges of recent years had been addressed, operating and service/project development income secured for a sufficient period (c. 18 months-2 years) to allow for further working on foundation-laying through Board and staff appointments, work on the diversification of income streams, improvement in cost-benefit analysis/social accounting and compelling story-telling around our what, why and to what effect with a view to giving stakeholders and prospective service-users the reassurance needed to work with Bolton Deaf Society for the betterment of Deaf community outcomes. The retention of specialist, skilled staff is key

At the end of March, Trustees were excited and energised by the possibilities looking ahead and this hasn't always been true in recent years with the multiple and varied challenges they have brought.

Funding

Bolton Deaf Society has experienced difficult times financially over the past few years and in 2019 began to implement a turnaround strategy that would ensure the future of support services for people with hearing loss in Bolton and the surrounding areas. The Society's response to the Covid pandemic, and how this highlighted the support needs of people with hearing loss strengthened the Society's case for support considerably. A three-year National Lottery grant was secured from April 2021, to underpin 50% of the charity's core costs, whilst more diverse and resilient revenue funding is developed. A grant of £25,000 was also secured from Bolton's Fund towards the cost of the charity's information and advocacy service, together with a number of smaller Covid-related grants.

More widely, grants have been secured this period from a number of sources:

- The Albert Hunt Trust, Bolton's Fund and Lennox Hannay Charitable Trust towards our Accessible Information Service
- Bradshaw Gass Trust, Bruce Wake Charitable Trust, Sobell Foundation, the Countess Eleanor Peel Trust, the Duchy of Lancaster Benevolent Fund and the DWF Charitable Foundation – towards phase 1 building refurbishment and furniture
- Bolton CVS and Garfield Weston Foundation in contribution to core costs
- Bolton Council to support the coverage of rates and running costs over the duration of the Coronavirus public health pandemic when voluntary contributions from user groups to help cover costs were lost, when opportunity of course delivery to fee-paying students was closed, and when room hire, community fundraising and other unrestricted income streams were cut-off;
- The Foyle Foundation and WO Street Charitable Foundation towards Covid response services – ensuring the provision of clear information on public health precautions/regulations to Deaf people whose first language is British Sign Language, not English (a number of national and local organisations having overlooked their duty to ensure equitable access); assisting in the acquisition of enabling technologies and booking of qualified, experienced and NRCPD-registered BSL Interpreters to help with access to everyday services as they transitioned to telephone and online services without the necessary regard for Deaf access or consideration of the skills and ICT equipment deficit with which many Deaf, deafened and hard of hearing people live (eg. banking; benefit claims/appeals/payments; grocery deliveries; GP access and repeat prescriptions; housing repair etc etc); and feedback to services who excluded through shortfall in adjustment – on human consequence of cut-off and means of improvement/barrier removal;
- The Clothworkers Foundation, The Dowager Countess Eleanor Peel Trust and the Bernard Sunley Foundation for example towards phase 1 and 2 refurbishment of our ageing building – a mix of remedial and safety improvement works, reconfiguration

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to make the best possible use of space, new functional furniture and equipment, and overdue aesthetic improvements to lift spirits;

- Bolton Fund, The Sobell Foundation and Zochonis Charitable Trust towards continued development of our Accessible Information and Advocacy Service;
- CRH Charitable Trust towards the support of clients presenting to our Accessible Information and Advocacy Service with mental health issues, and on-going improvements in delivery more broadly;
- Garfield Weston Foundation towards core salaries and running costs.

The support of these grant funders and all listed in the annual accounts here was hugely appreciated, and as in previous years letters of thanks, update reports with photographs and invitations to visit, see and understand more of the difference they have enabled were issued.

It was to the great credit of our Strategic Lead, Kay, that so many grant successes were achieved in period. Without her hard work and that of our Trustees, Bolton Deaf Society would remain in a challenging position with degrees of uncertainty around different aspects of building/service operation and the future. Thanks were relayed before her leaving, and hers in turn given to the Board.

Returns earned on investments were up by more than 139% on last year, and though the monetary return of £3,197 was quite modest still, this increase in return was a positive reflection on investments being managed well.

Looking ahead to the new financial year causes the present Board some anxiety – Trustees recognising that energy/utility costs, insurances, supplies of one sort and another, tradesperson and professional fees etc are all increasing. The need of growing unrestricted income to keep pace without compromising the positive momentum built over recent years is one priority with which the new CEO must engage – and this is noted here. Due consideration will also need to be given to funding staff salary increases to help Deaf Society employees deal with the personal impacts of inflation.

Capital works

The Deaf Centre remains Bolton Deaf Society's greatest asset in financial and practical terms. Without it, service delivery would be that much more difficult, and as the year (2021/22) ended works were almost complete on a programme that has - since inception - covered roof refurbishment; the removal of asbestos and hazardous, built-in furniture; remedial works on rising damp; respectful and sensitive works to repurpose our long-standing chapel as a multi-faith, flexible activity space; the creation of additional office space, a small ground floor kitchen – and a discrete room for advocacy service clients; the establishment of new accessible and gender-neutral toilets; new plumbing and LED-lighting; a new CCTV system; new fire extinguishers and emergency lighting after many years, and much more. The ground floor at Bolton Deaf Society is transformed and upstairs, the improvements required are now largely cosmetic.

Outside to the rear, some remedial works on the fire escape stairwell, pointing on the brickwork, drains' realignment and joints' replacement, new emergency lighting and a handful of minor things beside are needed, and they will be the focus of capital fundraising looking ahead. Improving look, feel, functionality and safety in our building have been and remain priorities for Bolton Deaf Society. All involved have high expectations of themselves and high standards – and so this ethic sets our organisation apart and will continue to do so, boding well for the organisation's future we hope.

FINANCIAL REVIEW

Overview

The 17 months to March 2022 was a period of consolidation and beginning to build back post-pandemic, through which income recovered well from c£51K in 19/20 to c£298K this period. What the drop in income in 2020/21 highlighted, however – amongst other things – was just how reliant our charity is on often modest and short to medium-term grants that are restricted, and just how hard finding traction and continuing to develop credentials can be when faced with building and staffing pressures. Work on exploring and growing organisational readiness to embrace opportunities of delivering bespoke, commissioned service development work; tender for public service contracts; position and prepare for donor engagement campaigns; run with community fundraising campaigns and so on will feature prominently among the new CEO's responsibilities going forward to grow Bolton Deaf Society's sustainability and capacity to withstand quickly increasing operating costs.

Details of the grants received this year are given in notes 2 and 3 to the accounts and expenditure against funds and balances carried forward are shown in note 6 and 7.

Principal funding sources

Through this period (15th October 2020 to 31st March 2022), Bolton Deaf Society was funded principally through charitable grants:

Charitable and other grants	97.2 %
Donations and legacies	1.5 %
Investment and other income	1.3%

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Investment policy

The Trustees remain cautious around the charity's investments and lower yield for greater security remains a compromise with which the Board are content at the end of 2021/22, particularly with so much uncertainty in the economy of the moment and the wider world.

Reserves policy

It is the policy of trustees to hold not more than 10 months' running costs in free reserves (unrestricted funds not invested in fixed assets or otherwise designated). Free reserves at March 2022 are £163,290 against an agreed budget of £208,900 for 2022/23, which equates to c9.3 months' operational running costs.

Going concern

The Trustees believe that the charity is on a positive trajectory post-pandemic, and they have no concerns to report here on the organisation's viability going forward.

FUTURE PLANS

In 2022/23, Bolton Deaf Society is working hard to secure funding that will allow for growth in the capacity of our Accessible Information and Advocacy Team such has been the level of demand this year from Bolton, Greater Manchester and towns/areas beyond – a marker of the strong reputation our qualified and experienced Advocates have grown for their effective assistance in timely resolution of issues over recent years, clients appreciating their manner and commitment to knowledge-building and enabling in the process; also the paucity of service provision in other locations as specialist, Deaf support service providers struggle with the financial pressures bearing down on the third sector during this period of multiple pressures on the economy.

Growing the capacity of this key service will enable more clients to be seen and more people to benefit. It will also enable work on our beginning to evolve the service so that beyond resolution of urgent enquiries and immediately pressing issues, there will be work go on to build the capacity of sports and physical activity service providers and Public Health colleagues in the town to grow their accessibility for and inclusion of people with hearing loss amongst which health inequalities due to service barriers and low spirit, social marginalisation and/or withdrawal are so much greater. The accessible information and advocacy service will transition to a wellbeing service with a focus on providing specialist help and enabling self-help/self-care.

Other plans for organisational and service development will take shape once the Board of Trustees and CEO have completed their self-assessment/governance and leadership improvement planning exercise in the Spring or early Summer – guided by Bolton CVS's Development Manager, and the needs assessment consultation has completed and been reported upon by Forever Manchester.

These will make clear the priorities around strengthening organisational infrastructure in readiness for growth and building new services responsive to need and set to engage a wider demographic at Bolton Deaf Society, and in outreach settings too given the size of our Borough and people's growing concerns around the increasing cost of travel and parking as the cost of living crisis begins to take hold and hamper efforts towards self-improvement as well as adversely impacting lives in very many different ways.

This time next year, we hope and expect to have a good mix of impact data and case studies to share across a new range of activities that will grow at a manageable pace and in as sustainable a way as possible.

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing Document

Bolton Deaf Society is a Charitable Incorporated Organisation (CIO), registered charity number 1191838, and is governed by its foundation constitution dated October 15 2020, as amended December 20 2021. The assets, liabilities and operations of the previous unincorporated charity (registered number 215340) were transferred to this CIO on 15th October 2020.

Appointment of trustees

Following a comprehensive recruitment process, Trustees are appointed by the Board of Trustees at their meeting and serve for a period of three years before being subject to re-election.

Trustee induction and training

Trustees receive a full induction and training appropriate to their portfolio of responsibilities, general training in good governance and peer support. Already with 2022/23 in mind, it has been agreed that the Board will begin working to a training calendar and business timetable.

Organisation

The charity must have no more than eight and no fewer than three trustees. The charity's governing document does not specify how often trustees should meet but in practice however meetings are held bi-monthly. The day-to-day management of the charity was delegated to the Strategic Lead (secondment) for much of this period, and will pass fully to the CEO beyond induction.

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Co-operation with other organisations

The charity works closely with other service providers, including statutory and voluntary organisations in Bolton and the surrounding areas – notably Age UK Bolton, Bolton Carers Support, Bolton Council, Bolton CVS, the Audiology Department at the Royal Bolton Hospital and the Anglican Diocese of Manchester, and once the findings of the post-Covid needs assessment are reported and an outline development plan for the next three years is in place, then our organisation will begin reaching out and working to establish cross-sector relationships which can add value to an evolving service, project and activity offer set to reach further and impact more widely across the Deaf, deafened and hard of hearing community of Bolton – now comprising c. 46,500 people and accounting for 16½% of the local population.

Developmental works that positively impact those our organisation is here to serve will be the main priority of course, but greater collaboration and partnership will help Bolton Deaf Society further its service offer, plug into the wider strategic architecture of which we're a part, inform, influence and help progress parallel plans with the capacity to redress inequalities across the public service landscape and make services more accessible be they in the advice and guidance field; around legal rights; in relation to learning, work or personal finances; health, housing, leisure or everyday amenities.

After difficult times and financial uncertainty reported on previously, our organisation is now able to start looking up and outwards, appraising and progressing opportunities potentially beneficial to Deaf, deafened and hard of hearing people in this Borough and within the parameters set by charitable objectives.

Trustees are greatly encouraged and look forward to reporting more next year on the returns realised from and gains delivered through smart working with public, private and third sector neighbours sharing our commitment to and responsibility towards uplifting, upskilling and empowering people in greatest need locally, removing system issues that disable in the process and make for shortfall in legal compliance with the provisions and requirements of the Equality Act 2010, the Accessible Information Standards of 2016 and the BSL Act of 2022. Bolton Deaf Society is right behind the Bolton Vision for 2030, and the supporting strategies that sit beneath or aside – and we are excited about the prospect of giving to (knowledge, skills, staff and volunteer time) and gaining from all (in the form of improved life experiences and outcomes across this Borough's Deaf, deafened and hard of hearing community).

Strategic and operational management

The day-to-day running of the charity was devolved to a Strategic Lead, Kay Kelly, for much of 2020/21/22, working on secondment from Walthew House (a local charity supporting people with sight and/or hearing loss in Stockport). On the 1st March 2022, Bolton Deaf Society's new Chief Executive Officer, John Hesketh, started in post – joining from Manchester Deaf Centre where he held the Senior Centre Manager role, and as the financial year 2021/22 drew to a close John was set upon orientation with the history of Bolton Deaf Society; its recent successes and challenges in governance and operational terms; the need and scope for building upgrade work and improvement in regulatory policies, procedures, quality assurance and accountability mechanisms.

He was getting to know Trustees, staff, volunteers, external stakeholders (political and non-political) and relevant strategy being delivered across the Borough around education, employment, training, green spaces, health, housing, public transport, regeneration, sport/physical activity and more to set his context and begin building strong working relationships and communication channels that will hopefully serve Bolton Deaf Society well for many years to come. Taking stock, starting to develop infrastructure and process, lay foundations and start gathering information and intelligence that might be helpful in future-shaping for BDS were among his initial priorities.

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TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

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).

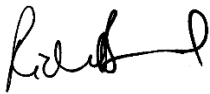
Charity law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable Charity for 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 (FRS 102) (second edition – October 2019);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

APPROVAL

Approved by the Trustees and signed on its behalf by:



Mr Richard Bounds – Vice Chair of the Board of Trustees

Date:

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF BOLTON DEAF SOCIETY
FOR THE PERIOD ENDED MARCH 31 2022**

I report to the charity trustees on my examination of the accounts of the charity for the PERIOD ended March 31 2022 which are set out on pages 10 to 20.

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 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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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.

Stacy Mason

Stacy Mason FCCA

HGA Accountants and Financial Consultants Ltd
t/a **Chittenden Horley** - Chartered Accountants

The Wesley Centre
Royce Road, Hulme
Manchester M15 5BP

Date: 07/08/2023



BOLTON DEAF SOCIETY
STATEMENT OF FINANCIAL ACTIVITIES (including the income and expenditure account)
FOR THE PERIOD ENDED MARCH 31 2022

	Notes	Unrestricted	Restricted	Total	Total
		Unrestricted Funds	Restricted Funds	October 15 2020- March 31 2022	April 1 2020- October 14 2020
		£	£	£	£
INCOME					
Donations	2	45,988	116,109	162,097	34,266
Charitable activities	3	-	132,866	132,866	16,000
Other trading activities	4	705	-	705	-
Investment income	5	3,141	-	3,141	737
TOTAL INCOME		<u>49,834</u>	<u>248,975</u>	<u>298,809</u>	<u>51,003</u>
EXPENDITURE					
Costs of raising funds	6	9,744	-	9,744	1,000
Charitable activities	7	(4,408)	261,606	257,198	24,602
TOTAL EXPENDITURE		<u>5,336</u>	<u>261,606</u>	<u>266,942</u>	<u>25,602</u>
Net gains/(losses) on investments	12	9,965	-	9,965	(797)
NET INCOME/(EXPENDITURE) BEFORE TRANSFERS		<u>54,463</u>	<u>(12,631)</u>	<u>41,832</u>	<u>24,604</u>
Transfers between funds		<u>2,699</u>	<u>(2,699)</u>	<u>-</u>	<u>-</u>
NET MOVEMENT IN FUNDS		<u>57,162</u>	<u>(15,330)</u>	<u>41,832</u>	<u>24,604</u>
TOTAL FUNDS BROUGHT FORWARD		<u>231,621</u>	<u>67,034</u>	<u>298,655</u>	<u>274,051</u>
TOTAL FUNDS CARRIED FORWARD		<u>288,783</u>	<u>51,704</u>	<u>340,487</u>	<u>298,655</u>

The notes on pages 13 - 21 form part of these financial statements.

The comparative figures are those of the predecessor charity.

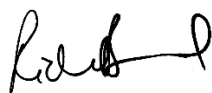
**BOLTON DEAF SOCIETY
BALANCE SHEET
AS AT MARCH 31 2022**

	Notes	31st March 2022 £	3st March 2022 £	14th October 2020 £	14th October 2020 £
FIXED ASSETS					
Tangible Assets	11		124,327		122,721
Investments	12		<u>89,210</u>		<u>29,245</u>
			213,537		151,966
CURRENT ASSETS					
Debtors	13	4,801		1,620	
Cash at Bank and in Hand		<u>130,848</u>		<u>146,069</u>	
		135,649		147,689	
CREDITORS					
Amounts falling due in one year	14	<u>8,699</u>		<u>1,000</u>	
NET CURRENT ASSETS			<u>126,950</u>		<u>146,689</u>
NET ASSETS			<u>340,487</u>		<u>298,655</u>
FUNDS					
Unrestricted	15		288,783		231,621
Restricted	15		<u>51,704</u>		<u>67,034</u>
TOTAL FUNDS			<u>340,487</u>		<u>298,655</u>

The notes on pages 13 to 21 form part of these financial statements.

Approved by the Trustees and authorised for issue on: 7th August 2023

And signed on their behalf by:



Mr Richard Bounds – Vice Chair of the Board of Trustees

The comparative figures are those of the predecessor charity.

BOLTON DEAF SOCIETY
NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED MARCH 31 2022

1 ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared: under the historic cost convention, as modified by the revaluation of investments (as set out below) through the statement of financial activities; in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective January 1 2019 (second edition – October 2019); and the Charities Act 2011 and UK Generally Accepted Practice.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The charity constitutes a public benefit entity as defined by FRS102.

The financial statements are prepared in £ sterling, the functional currency of the charity.

Merger accounting

The charity was established to take over the assets, liabilities and operations of the unincorporated charity of the same name (number 215340) with identical trustee bodies. The transfer was completed on April 1 2021. The accounts have therefore been prepared on the merger basis and the comparative figures are those of the predecessor charity.

Estimates and judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. The following applies to particular types of income:

Grants, whether of a capital or revenue nature, are recognised when the charity has entitlement to the funds, any performance conditions have been met and it is probable that the income will be received.

Donations from individuals and other bodies (not being of the nature of a grant) are recognised when receivable.

Earned income is measured at the fair value of the consideration received or receivable for services and goods supplied, net of discounts and VAT.

Deferred income

Income is only deferred and included in creditors when:

- The income relates to a future accounting period
- A sales invoice has been raised ahead of the work being carried out and there is no contractual entitlement to the income until the work has been done
- Not all the terms and conditions of the grant have been met, including the incurring of expenditure and the grant conditions are such that unspent grant must be refunded

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 the 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 - including those associated with fundraising activities and managing investments
Charitable activities - costs of undertaking the work of the charity.

The charity is not registered for VAT and cannot recover any input tax charged. Costs are stated inclusive of VAT were charged.

Allocation of support costs

Support costs are those functions which assist the work of the charity either by supporting the delivery of charitable activities or by supporting the generation of funds. They include back office functions, staff costs, management support, insurance and professional fees. The basis of allocations is set out in note 8.

BOLTON DEAF SOCIETY
NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED MARCH 31 2022

1 ACCOUNTING POLICIES (continued)

Pension contributions

The charity operates a defined contribution pension scheme for its employees, agreeing the contribution rates with each individual. The contributions are paid to a third party who invests the contributions in a money purchase plan. Contributions are charged to the SoFA as they become payable.

Tangible fixed assets and depreciation

Individual fixed assets costing more than £1,000 are capitalised at cost and are depreciated over their estimated useful lives on a straight line basis as set out below.

The leasehold land and buildings are held on leases dating from the 19th century which are exceptional in that they are for 5,000 and 4,900 years. The Trustees have taken the view that the that given the length of the leases the cost effectively represents the value of the land on which the buildings sit. As land does not itself depreciate, and given the unexpired term of the lease, it is currently equivalent to holding a freehold title, and therefore no depreciation should be charged.

Depreciation rates for other assets are as follows:

Fixtures and fittings	25% reducing balance
Computer equipment	25% reducing balance

Investments, gains and losses

Fixed assets investments are a form of basic financial instrument and are initially recorded at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The SoFA includes the net gains and losses arising on revaluation and on disposals throughout the PERIOD.

Gains and losses on are taken to the Statement of Financial Activities as they arise. Realised gains and losses are calculated as the difference between sale proceeds (net of transaction costs) and the opening carrying value or cost, if acquired during the PERIOD. Unrealised gains and losses are calculated on the difference between opening and closing fair values.

Debtors

Trade and other debtors are recognised at the settlement amount due and prepayments are valued at the amount prepaid.

Cash at bank and in hand

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

Creditors and provisions

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

Financial instruments

The charity has only basic financial instruments which are initially recorded at cost, and with the exception of investments (as set out above) subsequently measured at their settlement value.

Statement of cashflows

Advantage is taken of the exemptions in the SoRP not to present a statement of cashflows.

BOLTON DEAF SOCIETY
NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED MARCH 31 2022

	15th Oct 2020-31st March 2022			1st April - 14th October 2020		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
2 DONATIONS & LEGACIES	£	£	£	£	£	£
Revenue grants - covid support						
Bolton CVS		-	-	1,000	-	1,000
Bolton Council	22,304	-	22,304	10,000	-	10,000
Barnes Cotton Districts Trust	-	-	-	2,000	-	8
Forever Manchester	-	-	-	1,500	-	1,500
Francis Wenham Foundation	-	-	-	2,000	-	2,000
HMRC - CJRS	291	-	291	870	-	870
Truemark Trust	-	-	-	5,000	-	5,000
UKH Foundation	-	-	-	6,000	-	6,000
	22,595	-	22,595	28,370	-	26,378
Other revenue grants						
Access to work	-	3,907	3,907			
Bradshaw Gass Trust	2,385	-	2,385	-	-	-
Dixie Rose Findley Trust	-	-	-	2,503	-	2,503
Eric Wright Charitable Trust	5,000	-	5,000	-	-	-
Mrs E L Flemming Charitable Trust	-	-	-	-	-	-
The Arnold Clarke Comm. Fund	1,000	-	1,000	-	-	-
The Foyle Foundation	5,000	-	5,000	-	-	-
The Marsh Christian Trust	400	-	400	-	-	-
W O Street Charitable Foundation	5,000	-	5,000	-	-	-
Woodroffe Benton Foundation	-	-	-	500	-	500
	18,785	3,907	22,692	3,003	-	3,003
Grants - Refurbishment & furniture						
Beatrice Laing Charitable Trust	-	2,500	2,500	-	-	-
Bernard Sunley Foundation		5,000	5,000	-	-	-
Bradshaw Gass Trust	-	3,500	3,500	-	-	-
Bruce Wake Charitable Trust	-	2,000	2,000	-	-	-
Dow. Countess Eleanor Peel Trust	-	10,000	10,000	-	-	-
Duchy of Lancaster Benevolent	-	2,000	2,000	-	-	-
DWF Charitable Foundation	-	2,000	2,000	-	-	88
Liverpool & Skelton Charity	-	1,000	1,000	-	-	-
Skipton Building Soc. Charitable Foundation		2,250	2,250	-	-	-
Sobell Foundation	-	-	-	-	-	-
The Albert Hunt Trust	-	-	-	-	-	-
The Clothworkers Foundation	-	35,000	35,000	-	-	-
The National Lottery	-	46,952	46,952	-	-	-
W G Edwards Foundation	-	-	-	-	1,250	1,250
	-	112,202	112,202	-	1,250	1,338
Donations & legacies						
Donations - building work	-	-	-	-	-	-
Donations - General	4,608	-	4,608	1,643	-	1,643
Legacies	-	-	-	-	-	-
	4,608	-	4,608	1,643	-	1,643
	45,988	116,109	162,097	33,016	1,250	32,362

BOLTON DEAF SOCIETY
NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED MARCH 31 2022

	15th Oct 2020-31st March 2022			1st April - 14th October 2020		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
3 INCOME FROM CHARITABLE ACTIVITIES						
Big Lottery Community Fund	-	50,000	50,000	-	6,500	6,500
Accessible Information Service:						
Big Lottery - Awards for All	-	-	-	-	-	-
Big Lottery Community Fund	-	-	-	-	-	8
Bolton Council	-	-	-	-	-	-
Bolton's Fund	-	25,000	25,000	-	-	-
Boshier Hinton Foundation	-	3,250	3,250	-	-	-
Comic Relief	-	-	-	-	1,000	1,000
CRH Charitable Trust	-	5,000	5,000	-	-	-
Edward Gostling Foundation	-	-	-	-	-	-
Forever Manchester	-	5,000	5,000	-	5,000	5,000
Garfield Weston Foundation	-	-	-	-	-	-
Sir James & Lady Scott Trust	-	3,000	3,000	-	3,000	3,000
Lennox Hannay Charitable Trust	-	1,000	1,000	-	-	-
Lynn Foundation	-	-	-	-	500	500
Sobell Foundation	-	10,000	10,000	-	-	-
The Albert Hunt Trust	-	2,000	2,000	-	-	-
The Provincial Trust	-	1,500	1,500	-	-	-
The Hedley Foundation	-	950	950	-	-	-
Zochonis Charitable Trust	-	10,000	10,000	-	-	-
	-	66,700	66,700	-	9,500	9,508
Other grants:						
Barchester Charitable Foundation	-	500	500	-	-	-
Bolton CVS	-	4,200	4,200	-	-	-
Deaf Bingo	-	300	300	-	-	-
Garfield Weston Foundation	-	10,000	10,000	-	-	-
Groundwork UK - Befriending	-	1,166	1,166	-	-	-
	-	16,166	16,166	-	-	-
Other income:						
Interpreting	-	-	-	-	-	-
Café	-	-	-	-	-	-
	-	-	-	-	-	8
Total	-	132,866	132,866	-	16,000	16,016
4 INCOME FROM OTHER TRADING ACTIVITIES						
Fundraising						
Room hire	705	-	705	-	-	-
Total	705	-	705	-	-	-
5 INVESTMENT INCOME						
Income from listed investments	3,141	-	3,141	695	-	695
Bank interest	-	-	-	41	-	41
	3,141	-	3,141	736	-	736

BOLTON DEAF SOCIETY
NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED MARCH 31 2022

15th Oct 2020-31st March 2022			1st April - 14th October 2020		
Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
£	£	£	£	£	£

6 COSTS OF RAISING FUNDS

Direct staff costs	-	-	-	-	-
Other fundraising costs	8,744	-	8,744	-	-
Support costs	1,000	-	1,000	1,000	-
	9,744	-	9,744	1,000	-

8

15th Oct 2020-31st March 2022			1st April - 14th October 2020		
Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
£	£	£	£	£	£
38,927	-	38,927	6,827	-	6,827
2,310	-	2,310	-	-	-
1,810	-	1,810	150	-	150
1,298	-	1,298	396	-	396
159,784	-	159,784	2,863	-	2,863
563	-	563	640	-	640
1,093	-	1,093	426	-	426
51,413		51,413	13,300	-	13,300
(261,606)	261,606	-	(24,176)	24,176	-
(4,408)	261,606	257,198	426	24,176	24,602

7 CHARITABLE EXPENDITURE

15th Oct 2020-31st March 2022			1st April - 14th October 2020		
Fund	Fund		Fund	Fund	
Raising	Charitable	Total	Raising	Charitable	Total
£	£	£	£	£	£

8 SUPPORT & GOVERNANCE COSTS

Support costs

Staff costs	-	-	-	5,498	5,498
Management support	1,000	24,105	25,105	4,777	5,777
Insurance	-	5,022	5,022	1,726	1,726
Office costs & other costs	-	7,681	7,681	739	739
	1,000	36,808	37,808	12,740	13,740

Governance costs

Professional fees	-	14,605	14,605	360	360
Office costs & other costs	-	-	-	200	200
	-	14,605	14,605	560	560

Total support costs

	1,000	51,413	52,413	13,300	14,300
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8

Costs that can be wholly attributed to either support or governance are allocated directly to those functions, and other costs are allocated either on the basis of the estimation of time spent (freelance staff) or consumption of resources (office costs).

Support and governance costs are then allocated between costs of raising funds and charitable activities on the basis of the estimation of the use of resources, using a standard percentage method.

BOLTON DEAF SOCIETY
NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED MARCH 31 2022

	15th October 2020-31st March 2022	1st April - 14th October 2020
9 NET INCOMING RESOURCES AFTER TRANSFERS		
This is stated after charging/(crediting):	£	£
Accountant/Independent examiner's fees (inc VAT)		
Report	1,190	390
Accountancy (including charges for prior year)	1,730	2,530
Depreciation charged on fixed assets	1,093	426
Directors' remuneration & trustees' expenses	-	-
	<u>-</u>	<u>-</u>

8

10 STAFF COSTS

a Staff costs

Salaries and wages	38,927	12,325
Social security costs	-	-
Pension costs	-	-
	<u>38,927</u>	<u>12,325</u>

No employee earned more than £60,000 in either year.

b Key management personnel

The key management personnel comprise the trustees. Chief executive and consultancy services have been provided by another charity which has charged for its member of staff's time. The trustees do not receive any remuneration for their services.

	15th October 2020-31st March 2022	1st April - 14th October 2020
The average number of employees during the year was:	Average number	Average number
Charitable	<u>2</u>	<u>2</u>
	<u>2</u>	<u>2</u>

BOLTON DEAF SOCIETY
NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED MARCH 31 2022

11 TANGIBLE FIXED ASSETS

Long leasehold

	land & buildings	Fixtures & fittings	Computer equipment	Total
Cost	£	£	£	£
As at October 14 2020	120,000	4,406	4,351	128,757
Additions/(Disposals)	-	2,699	-	2,699
As at March 31 2022	120,000	7,105	4,351	131,456
Depreciation				
As at October 14 2020	-	3,139	2,897	6,036
Charge for the year	-	585	509	1,093
As at March 31 2022	-	3,724	3,405	7,129
Net Book Value				
As at March 31 2022	<u>120,000</u>	<u>3,381</u>	<u>946</u>	<u>124,327</u>
As at October 14 2020	<u>120,000</u>	<u>1,267</u>	<u>1,455</u>	<u>122,721</u>

12 INVESTMENTS

	31st March 2022	14th October 2020
	£	£
Market value brought forward	29,245	30,042
Additions at cost	50,000	-
Net gains/(losses)	9,965	(797)
Market value carried forward	<u>89,210</u>	<u>29,245</u>
Investments are represented by:		
COIF Charity Funds	<u>89,210</u>	<u>30,042</u>
	<u>89,210</u>	<u>30,042</u>

13 DEBTORS

Prepayments & other debtors	<u>4,801</u>	<u>1,620</u>
	<u>4,801</u>	<u>1,620</u>

14 CREDITORS falling due within one year

Social security and other taxes	976	-
Accruals	<u>7,723</u>	<u>1,000</u>
	<u>8,699</u>	<u>1,000</u>

BOLTON DEAF SOCIETY
NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED MARCH 31 2022

15 STATEMENT OF FUNDS

	Balance 01/04/2021	Income	Expenditure	Gains & Losses	Transfers	Balance 31/03/2022
	£	£	£	£		£
Unrestricted Funds:						
General fund	231,621	49,834	(5,336)	9,965	2,699	288,783
	231,621	49,834	(5,336)	9,965	2,699	288,783
Restricted Funds:						
Access to work	-	3,907	(3,907)	-	-	-
Refurbishment and furniture:						
Loops	-	2,250	(1,552)	-	-	698
Other funding	21,043	109,952	(129,861)	-	(1,134)	-
Big Lottery Community Fund	20,129	50,000	(55,909)	-	-	14,220
Accessible Information Service	25,862	66,700	(63,581)	-	(1,565)	27,416
Other grants	-	16,166	(6,796)	-	-	9,370
	67,034	248,975	(261,606)	-	(2,699)	51,704
Total Funds	298,655	298,809	(266,942)	9,965	-	340,487

Transfers

Transfers have been made from restricted to unrestricted funds in respect of fixed assets purchased in the year.

Restricted funds carried forwarded

Loops	Costs of upgrading the loop system
Big Lottery Community Fund	Deaf Centre running costs
Accessible Information Service	Future costs of service.
Other grants	Garfield Weston Foundation £6,010 for future fixed cost, Bolton Fund £3,360 for making the most of your hearing

The funds are expected to be spent in 2022/2023

<i>For the prior period</i>	Balance 01/04/2020	Income	Expenditure	Gains & Losses	Transfers	Balance 14/10/2020
	£	£	£	£		£
Unrestricted Funds:						
General fund	200,091	33,753	(1,426)	(797)	-	231,621
	200,091	33,753	(1,426)	(797)	-	231,621
Restricted Funds:						
Refurbishment and furniture	19,793	1,250	-	-	-	21,043
Big Lottery Community Fund	29,792	6,500	(16,163)	-	-	20,129
Accessible Information Service	24,375	9,500	(8,013)	-	-	25,862
Other grants	-	-	-	-	-	-
	73,960	17,250	(24,176)	-	-	67,034
Total Funds	274,051	51,003	(25,602)	(797)	-	298,655

Restricted funds carried forwarded to 21/22

Refurbishment and furniture	Future repairs, renewals and purchases of furniture
Accessible Information Service	Future costs of service.
Other grants	Garfield Weston Foundation £10,000 for 21/22 fixed costs and Bolton Fund £3,360 for making the most of your hearing.

BOLTON DEAF SOCIETY
NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED MARCH 31 2022

16 ANALYSIS OF COMPANY NET ASSETS BETWEEN FUNDS

Fund balances at March 31 2022 are represented by:-

	Unrestricted Funds £	Restricted Funds £	Total £
Tangible fixed assets	124,327	-	124,327
Investments	89,210	-	89,210
Net Current assets	75,246	51,704	126,950
	<u>288,783</u>	<u>51,704</u>	<u>340,487</u>

Fund balances at October 14 2020 are represented by: -

Tangible fixed assets	122,721	-	122,721
Investments	29,245	-	29,245
Net Current assets	79,655	67,034	146,689
	<u>231,621</u>	<u>67,034</u>	<u>298,655</u>

17 TAXATION

The Company is a registered charity and is entitled to claim annual exemption from UK corporation tax.

18 CAPITAL COMMITMENTS

There were no capital commitments authorised and contracted for at the end of the year (2021 £Nil).