

BOLTON DEAF SOCIETY
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR
THE YEAR ENDED MARCH 31 2023

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Bolton Deaf Society Annual Report, 2022/23

polishing

TRUSTEES

Ms R Pickup
Mr J Goucher**
Ms J Barron
Mr R Bounds
Ms B Davies***
Mr S Lewis*

Chair
Treasurer
Secretary
Vice Chair

*Deaf, ** Hard of Hearing,
*** Child of Deaf Adult

KEY STAFF

John Hesketh
Chief Executive Officer

REGISTERED OFFICE AND PRINCIPAL PLACE OF BUSINESS

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INDEPENDENT EXAMINER ACCOUNTANTS

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Objectives and Activities

Charitable objects

The main purpose of Bolton Deaf Society remains much as it has for the last 153 years plus – to support, promote, empower and protect the interests of people who are D/deaf and hard-of-hearing and resident in Bolton and the surrounding areas, with a view to enhancing the quality of their lives; optimising their independence, health, equitable community participation/active citizenship, and life chances. We grow self-confidence, social and cultural awareness, skills for life and work, legal awareness, capacity for self-advocacy and efficacy, the motivation, networks and resilience needed to get on – negotiating obstacles and breaking barriers that would otherwise inhibit progress in a largely hearing world where Deaf understanding, reasonable adjustment and compliance with provisions of the Equality Act 2010, the Accessible Information Standards 2016 and the BSL Act 2023 are all too rare.

This year, however, recognising that Bolton is a diverse Borough comprising D/deaf and hard-of-hearing people of different age, faith, gender, race and sexual orientation, living in varying degrees of hardship with and without additional disabilities, our organisation has revised and updated its charitable objects – trustees, staff and valued colleagues from our Solicitors, Brabners, working together to embed the following commitments into a refreshed governing document that we expect the Charity Commission to formally agree soon. Bolton Deaf Society's charitable objects are now as follows:

To promote social inclusion among Deaf, deafened and hard-of-hearing individuals who are socially excluded from society or parts of society, as a result of being Deaf, deafened or hard-of-hearing by (but without prejudice to the generality of the foregoing):

Providing education and information to support and enable D/deaf and hard-of-hearing individuals to learn, understand and use British Sign Language

Providing access to educational resources, including schooling, in British Sign Language; also communications support for those who use Sign Supported English or Lip Read

Providing Sign Language interpreters as and when may be required

Raising public awareness of the issues affecting Deaf, deafened and hard-of-hearing individuals, both generally and in relation to their social exclusion

Providing workshops, forums, advocacy and general support

Providing visits to Deaf, deafened and hard-of-hearing people in their homes

Providing such other services and assistance for Deaf, deafened and hard-of-hearing people as will protect, empower and promote their interest with a view to enhancing their quality of life

To advance education by (but without prejudice to the generality of the foregoing):

The provision of advocacy support services and skill-building for self-advocacy, life skills courses and communications support so as to enable access to education and training providers

The provision of British Sign Language and Lip-reading courses

The provision of professional development programmes in Deaf Awareness and Interpreter Awareness, Inclusive Employment and Basic British Sign Language for public sector professionals

The prevention or relief of poverty amongst Deaf, deafened and hard-of-hearing individuals by (but without prejudice to the generality of the foregoing):

Providing advice and guidance around and skill-building for employment and enterprise of Deaf, deafened and hard-of-hearing people

The advancement of health of Deaf, deafened and hard-of-hearing individuals by, but without prejudice to the generality of the foregoing:

The provision or arrangement of access to inclusive physical activity and sporting opportunities

The provision of British Sign Language Interpreters so that Deaf, deafened and hard-of-hearing individuals may access health care in sign language

The promotion of religious harmony for the benefit of the public by, but without prejudice to the generality of the foregoing:

Providing a multifaith sacred space and multifaith religious services for Deaf, deafened and hard-of-hearing people as well as promoting knowledge and mutual understanding and respect of the beliefs and practices of different religious faiths

This updated set of objects better reflects the breadth of the organisation's current work and needs-led, evidence-based plans for service development in the future in line with the findings on need and priority reflected in Forever Consulting's What Deaf People Want report – commissioned jointly by Bolton Deaf Society, Walthew House (Stockport) and Manchester Deaf Centre late on 2021/22 – to inform and support re-set post-pandemic.

Activities

Through 2022/23, Bolton Deaf Society's Trustees, staff and volunteers have worked hard to support D/deaf and hard-of-hearing people from across the Borough of Bolton and surrounding areas. More specifically, we have:

- i. continued to deliver an Accessible Information and Advocacy Service which informs Deaf clients, grows their understanding and readiness for decision-making and positive progression with issues arising in their lives; breaks barriers to equitable service and amenity access; and equips beneficiaries with the skills, knowledge and confidence needed for self-representation and determination. We have given assistance with many and varied issues to more than 600 service beneficiaries

Medical

Calling a GP and hospitals to ensure interpreters had been booked

Reminding organisations of their duty to book interpreters consistently under the 2010 Equality Act and the 2022 BSL Act

Appointment letter translations

Booking medical appointments

Locating flu/covid booster vaccinations

Medical questionnaires

Accessing 111 and 999BSL

Seeking and locating new dental practices

Medication deliveries

Medical appointments covering a variety of matters including but not limited to: Musculoskeletal complaints, blood tests, audiology, physio, mammograms, smear tests, bowel cancer, 999 emergencies, transfers, x ray

Employment

Job role translation

CV update support

Financial matters (general)

Pensions

Self-employment tax

Energy bills advice

Scams awareness

Benefits updates and applications

Accessing financial advice

Funeral care plans

Banking changes and queries

Bus pass applications

Changing service providers

Council tax queries

Tax rebates

Debt recovery payment plan

Refunds

Winter fuel allowance

Benefits

ESA: Employment Support Allowance
PIP: Personal Independence Payment
UC: Universal Credit
DWP: Department for Work and Pensions enquiries
ESA50: Capability for Work Questionnaires
UC50: Universal Credit for Capability Questionnaire
PIP review
PIP appeal
PIP extension
Assistance around Universal Credit journals
DLA: Disability Living Allowance
Child maintenance
Careers allowance advice
Removing appointee from benefits

Travel

Driving lessons' arrangement
Passport renewal
Railcard renewals and applications
Booking driving tests
Travel insurance
Covid passport and travel documents

Housing

Removals
Homelessness
Faulty meter
Council housing applications
Repairs
Grounds maintenance
Meter reading
Landlord responsibilities
Rent increase/dispute

Miscellaneous

Researching insurance
Notifying necessary organisations on change of address
Name change
Appointment booking
Referrals into specialist services and support to access them i.e., Citizens Advice, Independent Living Service, Civil Legal Advice, Early Intervention Service
Blue badge applications
Supportive equipment information i.e., vibrating alarms, Bluetooth microphone devices
Household service queries i.e., internet connection issues
Support to access interpreting services
IT upskilling
Providing BSL access to information via social media
Letter, e-mail and survey translations
Two-way English/BSL interpreting phone calls
Support to contact police
Support to get quotes i.e., DJs for function, catering
Deliveries
Well-being, support to return home
TV licence

Our team of 3 qualified and experienced Advocates (1 Deaf and a native BSL-user; 1 Deaf and bi-lingual – communicating through BSL and spoken English; and 1 hearing but qualified to Level 6 in BSL with more than 3 years' experience in the specialist field of Deaf Advocacy) saw many clients more than once – and maintained contact with them through Facetime, What's App video call, Zoom meetings, face-to-face consultations, plain English emails and text messages according to their preference. And, mindful that some articulated difficulty/fears for personal safety

around getting into our Bark Street service base in the town centre (due to bus routes' modification, train strikes' increasing frequency, the rising cost of fuel and car parking, and as drug dealers and sex workers do their work/substance mis-users and homeless people in crisis frequent the part of town in which our organisation is based), foundations were set for the trial of two outreach bases in 2023/24 (in Horwich and Farnworth) giving us access points in the east, west and central parts of our Borough. Two-thirds of respondents to our What Deaf People Want survey made known that their preference is face-to-face service delivery. Some are without digital device access/broadband connectivity/ICT skills and confidence, and others struggle with 3D BSL communications over 2D platforms.

Through 20 posts on our social media channels providing accessible information around changes to the law likely to impact the D/deaf community; smart meters; self-care in hot weather; assistive equipment; BSL-interpreted theatre and festival productions; our healthy recreation and informal learning groups; cost-of-living benefits; building improvement works; job vacancies; accessible sport and physical activity programmes and so on, we reached almost 20,800 additional people – Deaf/deafened/hard-of-hearing people, and Deaf/hearing education, finance, health and social work colleagues working with them. Our reach and impact grew significantly in 2022/23.

ii. developed a new, locally-focused Employment and Enterprise Service

With assistance from the Bolton Fund Round 30, we were able to begin building an employment and enterprise support service for Deaf, deafened and hard of hearing people as the financial year 2022/23 ended – appointing 2 new Deaf members of staff: one an experienced Deaf support service lead with an impressive track record in employment-related information, advice and guidance; the other a Deaf entrepreneur who has been in business and advised other self-employed Deaf people for many years now: both highly proficient in BSL and well-connected across Greater Manchester. We expect their new, 26-week pilot to go live in early May 2023 and provide Deaf, deafened and hard of hearing people in Bolton with access to:

- help in addressing barriers to employment (eg. low confidence and low self-esteem; anxiety, depression or low mood; OCD; low aspiration; risk-taking behaviour; disabling communication barriers evident in the Deaf world)
- skill-building workshops (covering job search and application; preparation for interviews and assessment centres; creative and critical thinking; problem-solving; hearing workplace culture; self-awareness/interpersonal/relationship management skills; independent travel skills; money management; low-energy, low-waste, healthy cooking on a budget; mindfulness, emotional resilience and self-care; career planning; and D/deaf-inclusive vocational training)
- a SFEDI-accredited Enterprise Coach to create and run workshops on market research; test-trading; business planning and marketing; bank account set-up; funding for start-ups; business insurance and compliance
- group sessions to review progress, share learning and re-set where needed, encouraging/facilitating reflective and double-loop learning

Evaluation weeks will be scheduled-in at mid-point and towards the pilot programme's end for interviews around progress, individual goals, and learning's impact.

In parallel with the client-focused work, our two new Employment and Enterprise Advisers will be working hard to grow Deaf and Interpreter Awareness among local employers; their basic BSL communications capacity; their understanding of how to modify recruitment, selection and equitable employee development/support arrangements; their appreciation of the skills, knowledge, life experiences and networks Deaf employees can add to workforces/customer service, and their clarity around how to apply for Access to Work funding that will help resource reasonable adjustment in their employment practice.

iii. prepare the way for a brand-new Sport and Physical Activity Programme focused on:

- growing Deaf/Interpreter Awareness and basic BSL competencies among leisure professionals at sports centres across the Borough, sports coaches at community clubs, parks, green space and outdoor activity leads, public health professionals and similar
- co-producing inclusive physical activity options with a view to increasing and widening participation among Deaf, deafened and hard-of-hearing residents locally
- redressing shocking health inequalities and promoting regular exercise among D/deaf and hard-of-hearing people previously cut adrift

We expect this programme to go live proper and get up to full speed in Spring/Summer 2023, standing as our first response to consultees articulating 'keeping fit and healthy' as being their primary support need in the What Deaf People Want consultation.

iv. started embedding a new Interpreter/Communications Support Bookings Service

We established a register of qualified, experienced and NRCPD-registered BSL Interpreters and communication support professionals, and in late March 2023 went live with a bookings service for NHS Greater Manchester Integrated Care (Bolton) – albeit on an interim basis: RNID having given notice on discontinuation of their service provision and GMIC not yet having set their plan for the GM-wide procurement of an Interpreter bookings service. Bolton Deaf Society received some very positive early feedback on work with the Borough’s 49 GP Surgeries and Optometrists with which they have connection, and our hope – of course – is that we can sustain and develop this going forward, providing the service to public sector providers across the wider education, health, housing and social service spectrum for instance. Wherever we might be able to assist D/deaf and hard-of-hearing people or hearing service providers to overcome communication barriers and achieve more timely and satisfactory outcomes, we will be very pleased to of course. Our service focuses primarily on the Borough of Bolton, citizens resident and professionals active here, but where requests come from beyond Bolton boundaries, we will do our best to help there too looking ahead. The more we can grow this service the greater social good we can do, and the more bookings we can make the bigger the unrestricted revenues we can earn in contribution to still increasing core costs.

- v. delivered Make the Most of Your Hearing/residual hearing care 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 on with their life’s journey
 - vi. provided safe space for social activities that bring Deaf, deafened and hard-of-hearing people together, positively impacting personal spirit, mental health and wellbeing, and peer support networks:
 - Darby and Joan Group, a Deaf social group sharing tea, coffee, snacks, bingo, visits to places of cultural, environmental and historical interest
 - Handmade, a BSL Choir
 - Sign-Inn Café, a small coffee and crafts group born through the course of the Covid-19 pandemic
 - Sports and Social Club, offering access to Darts, Snooker, Crown Green Bowls and more
 - Deaf Asian Women’s Group – now re-established and offering Deaf-inclusive opportunities of learning about the Islamic faith and culture; affordable, healthy, low-waste cooking; guided walks providing insight into local history and biodiversity – growing sense of connection, belonging and identity; and chance to help shape activity programmes for the future around Deaf South Asian female-only physical activity, swimming, upcycling and environmentally sustainable living
- Representatives of these (mostly) independently constituted, Deaf-led groups have also received training this year in First Aid and Safeguarding, and in the new financial year knowledge and skills will be added to further through fully Deaf-inclusive courses on Governance, Book-keeping and financial reporting, Community Fundraising, Data Protection, Food Hygiene, Health & Safety and Mental Health First Aid. In additional reflection on our commitment to group capacity-building, Bolton Deaf Society staff will continue to offer help with preparing for committee meetings; maintaining internal and external communications; applying policies and procedures in practice; and planning pursuit of small grants to help cover their modest running costs.
- vii. provided space in which services and umbrella organisations from across our Borough have:
 - consulted on policy, strategy and service development, ensuring their provision for legal compliance and full access (eg. GP Federation, Healthwatch Bolton, Crystal Life Planning, Midlife Runners, Octagon Theatre)
 - offered practical assistance (for example, the Audiology Department at the Royal Bolton Hospital provide information on assistive technologies, so too the Helpful House at Age UK Bolton)
 - delivered accessible services in BSL (eg. our multi-faith space is used for Deaf, deafened and hard-of-hearing worship, learning and friendship activities)
 - viii. started developing and testing professional development courses in Deaf Awareness, Interpreter Awareness, Basic BSL and Inclusive Employment (eg. with Bolton Council’s One Stop Shop team) to start growing the accessibility of services and opportunities beyond our organisation’s four walls

The feedback we have received on Bolton Deaf Society’s development has been largely positive, but as we move forward we recognise that we will need to:

- maximise the accessibility, continue to improve the aesthetics of and modernise our building
- grow our profile further – and we have work in train on modernising and developing our website, reviewing our social media communications and adding to their reach
- maximise self/peer-referrals’ ease

- grow our agency referral network – extending across education, employment, faith, financial, health, housing and recreational sectors through outreach, relationship-building, service director provision and maintenance, representation at events and on-going network-building
- frame and play our part in delivering on outreach and engagement plans in collaboration with fellow founding members of the Greater Manchester Deaf Alliance, and
- more....

On these lines, we have made some good, early progress with several projects in 2022/23:

One of the biggest projects we have undertaken this year is refurbishment of our upper floor – completing remedial and renewal works started some 2 years ago+ on the ground floor and roof etc. This has seen new, energy-efficient lighting installed, new and restored flooring, new/upgraded fire doors and emergency exit stairwell/lighting, new décor, additional storage spaces and computers, new electrical wiring, gas and fire safety improvements (such as fire lining in the Boiler Room), signage and security shutters enabled by our £30,000+ investment. Albert Hunt Trust, Bradshaw Gass Trust, Kirkby Foundation, Skelton Bounty and Screwfix have been among the contributors.

In more community-facing terms, we have succeeded in:

- Beginning website rebuild

With Bolton company, Scruffy Monkey, we are working at the year-end to create a new website that better reflects the range of services, activities and facilities we offer on site at Bark Street and in community settings. It will contain a mix of pictures, written text and captioned BSL content; connect with our social media channels and the online content and communications of key partners, stakeholders and commissioners like Bolton Council, Bolton at Home, Closha Associates and Friends Against Scams/Trading Standards, Crystal Life Planning, Greater Manchester Integrated Care (NHS) and Oliver Cookson Foundation. It will do better justice to our here and now service provision, and make our online content more accessible. Our aim is to have the new site live by the end of May 2023, and then - from there - work with one of our regular service-users (also a professional artist) to create service access and journey maps to make each of the pathways we offer as clear as possible for Deaf website visitors whose first language is not written English and whose literacy levels will be low due in part to shortfalls in the education system, communications and study support.

- Establishing outreach bases

... as referenced above

- Entering into a strategic collaboration with Manchester Deaf Centre and Walthew House, Stockport

With other GM charities sharing an interest in and responsibility towards the Deaf community, we have entered into an informal partnership as the Greater Manchester Deaf Alliance. On the one hand, this partnership will:

- connect with strategy/policy-makers and budget-holders around the life experiences, issues, needs and priorities of Deaf, deafened and hard-of-hearing people excluded by service providers and in contravention of their legal obligation to provide for equity – aiming to inform and influence system change, beginning with health

and, on the other hand, it will:

- involve Deaf, deafened and hard-of-hearing people in peer research around the consequences of marginalisation in leisure, sports, health and social care settings; ideation for system change and around quality standards' reset; and co-creation of improvement plans – eg. with GP Surgeries and the Optometrists they have links to in Bolton. From Autumn 2023 on, mystery shopping by Deaf citizens will feature in their quality assurance arrangements as a matter of course – hopeful of helping begin to redress health inequalities in Bolton and the surrounding areas, and restore Deaf community confidence in primary care providers (Manchester are doing similarly around sport, and Walthew/Stockport around social care)

Improving every aspect of our service provision for the Deaf community is key and what we do in our organisation's name responsive to need is and will remain our number one priority. However, we recognise now more than ever that the value of our work in-house will always be compromised unless we also do our utmost to change the wider landscape across which Deaf, deafened and hard-of-hearing people move and within the

confines of our part-time capacity we are increasingly looking outwards and striving to make the most of our connections/maximise synergies and the power of partnership.

Powering continuing development requires wider-ranging income we know, and we have invested a significant amount of time in building networks, laying foundations, growing staff confidence and workflow management processes over the last year. This groundwork has enabled us to begin establishing new workstreams and diversifying our unrestricted income in the process. Our reputation and market penetration will take time to build, and only as our entrepreneurial activity with social impact in its mind's eye grows will we see income growing significantly enough to relieve pressure on securing grant income to cover core operating costs in the fullest sense, but still the senior team at Bolton Deaf Society are proud of the progress we have made; the traction we have found and momentum we have built – for example, in 2022/23, we have:

- ✓ arranged Interpreters for Council-led Job Fairs and events such as the UK's largest urban Food & Drink Festival which happens in and around Victoria Square each Summer
- ✓ created captioned BSL videos for Cookson First Aid – as teaching aids on their inclusive courses, and established an Interpreter bookings arrangement with them, Bolton Deaf Society earning administration fees on each booking
- ✓ worked with Closha Associates and the Office for Product Safety and Standards in central Government to produce a series of captioned BSL videos on product safety and reporting faults for example
- ✓ assisted the Friends Against Scams team from Trading Standards to create Deaf-inclusive scam awareness materials for postage on websites and social media channels in order that Deaf people without access to self-help resources written in English can guard against victimisation
- ✓ organised Deaf Awareness, Interpreter Awareness and Basic BSL training for One Stop Shop staff at Bolton Town Hall – who deal with births, marriages and deaths, enquiries on public services/amenities/Council Tax etc
- ✓ delivered training for Greater Manchester Integrated Care (Bolton), more specifically, staff from 49 GP Surgeries covering Deaf and Interpreter Awareness, and Basic BSL training in order that they can begin growing confidence and trust among Deaf, deafened and hard of hearing people who have a lifetime's experience of encountering barriers on trying to access health care and navigate their way through the system
- ✓ produced captioned BSL video content for The Octagon Theatre in Bolton to help grow the profile of their Deaf-accessible performances

In our business development pipeline as the financial year reached its end, moreover, were a number of additional prospects under discussion:

- ✓ extended delivery on an Interpreter bookings service for GPs and Optometrists across Bolton following RNID's withdrawal and prior to the service's recommissioning across a GM footprint by the new GM Integrated Care organisation; even on a GM footprint with partners from the GM Deaf Alliance
- ✓ Interpreter bookings for the local Pride Festival
- ✓ works for the Council to:
 - grow the Deaf-inclusivity of the Libraries and Museums Service – through creation of Deaf-friendly signage, interpretation boards, BSL video content and staff training
 - make the public realm more Deaf-inclusive (eg. public information points at the bus/train interchange; shopping centres; the Albert Halls; and public health settings)
 - grow the accessibility of the Council's Cost-of-Living crisis pages through production of Deaf-inclusive visuals making clear how to access different sorts of support
 - help them embed Sign Live into their online and frontline operations
 - guide the development of inclusive employee recruitment, selection, induction, support, supervision and appraisal processes
 - ensure that their cross-sector service directory is accessible to Deaf people through the incorporation of Deaf-friendly visuals and BSL content

There was/is a danger, of course, of our part-time organisation overstretching ourselves – and enterprising activity distracting from core activity, service development and continuing improvement but we are alive to this and beginning to build relations with and sign-up skilled, trusted, freelance professionals to our bank of external, ad-hoc team members able to assist where jobs can be priced to allow for payment of their fees.

Aside from coverage of building cleaning, maintenance and repair costs; insurances; utility, telephone and broadband bills; equipment, materials and core staff salaries, we are very conscious of the need to carve-out additional resource soon on the organisation's developmental journey for investment in website development and inclusive social media communications through additional pairs of hands; and training in evaluation, impact assessment (through visual-minuting, beneficiary and stakeholder interviews; data-collection against re-set KPIs and cost benefit analyses to provide a balance of qualitative and quantitative perspectives) and continuous improvement planning with our senior staff team.

All will help grow our visibility and add to our bank of case-making collateral when it comes to preparing and presenting grant applications, tenders for contracts and similar going forward. We also want to invest in building organisational capacity around corporate partnership-brokering and community fundraising – and, at the time of writing, are considering the commission of a landscape appraisal and opportunity piece covering both and assessing potential returns on investment over 6-8 months as the need of building core, unrestricted income streams grows.

As ever, Trustees, staff and volunteers acknowledged at the year-end that there was much still to do, but were affirmed, heartened and encouraged by progress in 2022/23; proud too of numerous achievements in year:

- ✓ our Accessible Information and Advocacy Service reaching and assisting more people than ever before
- ✓ our having re-established our Deaf South Asian Women's Group
- ✓ our Handmade Sign Language Choir performing the National Anthem for the King on the occasion of his January 2023 visit to Bolton to mark the 150th Anniversary of the Town Hall's opening
- ✓ our Sports and Social Club winning a sub-regional, Deaf Crown Green Bowls competition and receiving a trophy
- ✓ numerous hearing employers and sports professionals having expressed keen interest in/given firm commitment to support upcoming service development
- ✓ staff completing new Designated Safeguarding, Fire Safety, First Aid, Emergency Evac Chair and Personal Evacuation Plan training courses
- ✓ staff starting training in Cost Benefit Analysis and Social Accounting as we work towards diversifying our approaches to impact assessment and strengthening our impact reporting; approaches to performance management and continuing improvement
- ✓ our having recruited a new Buildings Lead to look after all things cleaning, maintenance, minor repair and compliance, engaged 2 new Employment and Enterprise Advisers, and 2 qualified, BSL-proficient, freelance Personal Trainers in readiness for service development in 2023/24
- ✓ more than 30 people having completed our new Basic BSL course for members of the public
- ✓ our having secured an NHS commission to deliver Deaf-inclusion training
- ✓ our having started to build bridges with the Council, Bolton at Home, NHS Bolton, 1Point, Endeavour and others as we look to connect with and support others' in building the Borough's Deaf awareness and capacity for inclusion one step at a time
- ✓ our securing representation on the Boards of Middlebrook Leisure Trust and Healthwatch Bolton
- ✓ our having collected so many positive testimonials
- ✓ ... and many more!!!

We learned a great deal through 2022/23 as well:

- ✓ our Trustees identified need of filling skill-gaps – around financial management (and our Board have subsequently engaged an Accountant from nearby Swinton as our Treasurer Elect); health & safety and safeguarding... and recruitment into the latter advisory roles is on-going, so too the addition of Deaf community representatives to our governance and leadership body
- ✓ our Board of Trustees also started work on self-assessment against the Charity Governance Code, with our Operations Manager leading on their support around this until the turn of the calendar year. Follow-on is planned through 2023/24 with improvement planning and action set to become an on-going cycle
- ✓ our organisation learned more about the public and third sector architecture in this Borough, and started to establish a presence at different levels, making for improved strategic connectivity, gradually growing Deaf Awareness and cross-sector commitment to inclusion
- ✓ from new volunteers with specialist skills in photography and enterprise development we started to get new ideas and food for thought on profiling and unrestricted income generation as the financial year drew to a close
- ✓ service-users grew renewed trust and confidence in our organisation, staff and direction of travel – and though we learned bi-monthly meetings with a cross-section didn't work (there being such variation in people's availability), our 'open access' Tuesday morning and evening sessions are helping ensure shared clarity and a sense of people being consistently heard which is great
- ✓ our financial diversification work (mainly centred on securing bespoke commissions of modest size from the public sector in the first instance) does look as though it will take longer than is perhaps ideal for us such are the processes and timelines we work through – but all the while we get new cause for encouragement...

At the end of 2022/23, we are very pleased with the contribution Bolton Deaf Society has made to the Borough and of the progress it has made in organisational and needs-led development terms.

Public benefit

The Trustees of Bolton Deaf Society consistently have regard to Charity Commission guidance on public benefit in determining services and activities.

Achievements and Performance

Governance

Following on from last year's Skills Audit and Gap Analysis, the Board of Trustees moved in 2022/23 to engage a Deaf mental health professional bringing much lived experience to our organisation and expertise in a service area that Bolton Deaf Society is planning to move into in response to present and prospective service-users' articulation of need. We also started groundworks to engage a Deaf recruitment professional with expertise in building employer capacity for Deaf inclusion and well-placed to inform and guide the development of our still very new Employment and Enterprise Service. Efforts to engage Health & Safety, Safeguarding and Marketing/PR professionals with knowledge of the Deaf community and able to strengthen our Board further are started – through all the Deaf networks we connect with.

With the sad loss of our Operations Manager in December 2022, progress was delayed in the development of our Service-Users' Forum – but this will resume in 2023/24 and ensure that a diverse cross-section of service-users have a voice in strategic and operational management decisions going forward.

Looking ahead the Board are ready to embrace the challenges and opportunities presented by planned pursuit of Trusted Charity and Bolton Mark accreditation which will put the organisation's continuing infrastructure development work to test as the Society exposes itself to external scrutiny around procedures and practice particular to Governance, Planning, Leadership/management, User-centred service, Managing people, Learning and development, Managing money, Managing resources, External communications, Working with others, Outcomes and impact reporting. Strengthening our governance, leadership and management organisations will benefit the organisation's daily operation, but also help give prospective funders and commissioners reassurance in our sound management as they consider risk associated with potential investment. Alongside the Accessible Information and Advocacy Team's intended pursuit of Matrix Information, Advice and Guidance accreditation and creation of their own Deaf Able employer recognition scheme, these kitemarks will – we hope – begin to help Bolton Deaf Society really stand-out on the Borough's strategic landscape.

Strategic and operational management

This year, good successes were achieved in:

- growing Deaf community representation on our Board of Trustees, adding to the skills, knowledge and networks at our disposal
- progressing our former Office Manager into the new role of Projects Lead
- growing the staff team and our service delivery capacity
- our being able to cover greatly increased gas and electricity bills, and make a 4% pay award to staff for 2023/24 – thanks to the National Lottery Community Fund
- retaining 2 Deaf office support volunteers
- again adding to our social media output, its reach and influence
- retaining the assistance of important supporters such as the Bolton Fund, Bradshaw Gass Trust, Eric Wright Charitable Trust, Sobell Foundation and National Lottery Community Fund, and winning the support of new funders such as Axis Foundation, the Kirkby Foundation and UK Deaf Sport to name just three – conscious all the while that 2023/24 will see the end of some multi-year agreements
- beginning to frame and firm-up organisational and service development plans for the next 3 years
- consolidating relations with funders who are extremely supportive of what we do and have intimated that they may want to help further as we take our next steps with them
- opening-up new commissioning and collaboration possibilities with Bolton Council, the Prince's Trust, Kooth & Qwell among others
- starting new partnership conversations around core services

Our Board of Trustees end the year feeling positive: encouraged by good trajectories in relation to Deaf community involvement with organisational and service development; service-user numbers; business development and financial diversification activity; and partnership prospecting. They are hopeful that financial stability can be sustained and prosperity grown as socially impactful enterprise development finds traction and builds momentum, as grant successes are secured and community fundraising potential is subject to market research post-pandemic and mid cost-of-living crisis. Their passion and our collective belief in and commitment to striving for an even brighter Bolton Deaf Society future remains undimmed. In fact, it is the strongest most now involved with the organisation can remember.

Funding

Grants have been secured in 2022/23 from a number of different sources:

Towards remedial building works, refurbishment and equipment

- Albert Hunt Trust
- Bradshaw Gass
- Clear Futures
- Kirby Foundation
- Manchester Guardian Society
- Screwfix
- Skelton Charity
- UKH Foundation

Towards salary uplift

- A supplementary grant from National Lottery Community Fund

Towards increased utility bills and running costs

- National Lottery Community Fund: supplementary/cost-of-living/operations grant

Towards courses for public benefit

- Bolton Fund Round 8 – our balance being brought forward to enable further delivery on the Make the Most of Your Hearing course

Towards scams awareness, self-education and self-help

- Axis Foundation

To help sustain and enrich our Accessible Information and Advocacy Service

- Eric Wright Charitable Trust
- Peter Kershaw Trust

To fund Hate Crime Awareness work

- Greater Manchester High Sheriff

To enable Employment and Enterprise service establishment

- Bolton Fund Round 30

To enable Sports and Physical Activity service establishment

- Bolton Fund Round 23
- John Slater Foundation
- Provincial Walsh

Towards Health system improvement work

- GMCVO and Greater Manchester NHS Foundation Trust

Towards Deaf social events and activity

- 2 grants from Forever Manchester

All grants are listed in note 2 and 3 of the Accounts.

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

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

Looking ahead, potential causes of financial difficulty are very much in focus: staffing, utility and consumable, maintenance and repair costs continuing to rise; the end of much of Bolton Deaf Society's core funding from Garfield Weston Foundation and the National Lottery Community Fund; increasing competition across the grant funding landscape; and dwindling/ever-tighter training/organisational development budgets among the potential public and private sector clients we will target with training courses, BSL video-making, website and customer service development options. Mitigating these risks will be among the foremost priorities between the Board of Trustees CEO at Bolton Deaf Society through 2022/23.

Capital works

The Deaf Centre on Bark Street remains Bolton Deaf Society's largest asset in financial and practical terms. Without it, service delivery would be that much more difficult and it's with great pleasure and pride that we can report here on a substantive programme of external remedial works, ground and first floor refurbishments having been completed in 2022/23. Some first-floor windows require replacement and flooring in the foyer would look better if modernised, but as unrestricted funds allow in 2023/24, these jobs will be tackled and once they are complete should mean that the building is good for safe and efficient operation for several years to come.

Financial review

Overview

2022/23 was a year in which organisational and service development began to find real traction after a period of intensive building work, fundraising to stabilise finances, the Coronavirus pandemic and repeated lock downs, and consultation to ensure our organisation's rooted understanding prior to planning for the future. Income fell back a little as emergency Covid funding fell away and the need of capital grants for building works reduced, dropping from £112,000 in the 15 months to 31st March 2022 to £30,000 in the year ending 31st March 2023. Work on preparing the way to market Deaf-inclusion/legal compliance services harder is started; positioning for tenders and bespoke commissions remains a priority; and exploration of to what degree community fundraising activities might generate returns on their cost in times when more are hard-pressed than not is planned in outline, but absolutely clear in the short to medium-term is that grant funding will remain a crucial part of Bolton Deaf Society's mix and to this end, the CEO was planning experimentation with different work patterns at the financial year end in order to try and create more quiet time for bidding that will enable needs-led development plans to come to fruition in their fullness and to the greatest possible effect in social impact terms.

Details of the grants secured in 2022/23 are given in notes 2 and 3 to the accounts and expenditure against funds and balances carried forward are shown in note 15.

Principal funding sources

In 2022/23, Bolton Deaf Society was funded principally through charitable grants:

Charitable and other grants	97%
Donations and legacies	0.5%
Investment and other income	2.5%

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 2022/23, 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 6 months' running costs in free reserves (unrestricted funds not invested in fixed assets or otherwise designated). Free reserves at March 2023 are £124,831 against an agreed budget of £218,677 for 2023/24, which equates to c.7 months' operational running costs. It is our expectation that now remedial and refurbishment building works are complete, Bolton Deaf Society's reserves can begin to build again particularly as our socially impactful enterprise/financial diversification plans find traction, build momentum and grow unrestricted incomes.

Going concern

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

Future plans

Bolton Deaf Society is pleased with progress made this year in developing new, needs-led services and growing its network across the Borough's public, private and third sectors. Looking ahead to 2023/24, the priority will – of course – be consolidation, quality assurance and securing funds to enable continuation with our advocacy, employment/enterprise, sport and physical activity services. However, the independent post-pandemic needs assessment on which Forever Consulting reported in Summer 2022 also revealed two additional priorities that our organisation will turn its attention to in 2023/24:

- i. work with expert partners to make talking therapies, behavioural, cognitive, holistic and complementary therapies accessible to and culturally inclusive of Deaf, deafened and hard-of-hearing people across the Borough of Bolton and surrounding areas – also relationship-counselling and support for Deaf victims of domestic violence
- ii. work to model children and young people's service provision offering:
 - Deaf pre-school education and growing school readiness, social and cultural awareness, and basic, age-appropriate skills among children (eg. communications, fine and gross motor skills, toileting, hand-washing and maintenance of basic hygiene, eating and drinking independently, friendship-making, comfort in play, expressive arts and design, very basic literacy/numeracy/ICT skills, group work, emotional resilience); also healthy recreational outlets
 - healthy recreation, personal, social and emotional development among Deaf 11-16 year olds
 - opportunities of social action, informing service and community development for Deaf 16-18 year olds plus chance to train and work towards accredited youth work qualifications as prospective Deaf leaders of services at Bolton Deaf Society going forward

(For Deaf 6-11 year olds, we recognise that there is good extra-curricular and school holiday provision already.)

Continuing to reduce reliance on fixed-term grant funding will be a big priority for Bolton Deaf Society in 2023/24 as well – through:

- iii. room hire
- iv. delivery on Lip reading and Basic BSL courses for hard-of-hearing and Deaf people
- v. delivery on Deaf Awareness, Interpreter Awareness, Basic BSL and Inclusive Employment courses for Deaf professionals
- vi. Interpreter bookings service provision
- vii. captioned BSL video-making for hearing-led service providers' websites and social media channels
- viii. ... and more

Whether this business development work is channelled wholly through our CIO or a parallel legal entity will be another consideration for the new financial year.

There remains much to do, but lots to look forward to.

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 2023/24 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 CEO for this period.

Co-operation with other organisations

Bolton Deaf Society goes on building its connections with public, private and third sector service providers across the Borough. Through 2022/23, we have established a number of value-adding working relationships.

Accessible Information and Advocacy

We have connected with Independent Living Services at Bolton Council and now converse on a regular basis around Deaf-inclusive assessments/action planning, travel pass applications and more. Our Advocates have received referrals from Age UK Bolton; also from Bolton Advice Centre, Bolton at Home, DWP/Job Centre Plus, Citizens Advice Bury and Bolton, Communic8te Bury – latterly the Hearing Hub, the GP Federation and the Royal Bolton Hospital among others. Health services are increasingly aware of the close link between economic wellbeing and mental health. Nationally, they have supported work with Trading Standards' Friends Against Scams team to grow Deaf awareness of scams and capacity for self-protection, also with Closha Associates and the Office for Product Safety and Standards in central Government to grow the accessibility of their public safety information for BSL-users.

Employment and Enterprise

Our new Employment and Enterprise Advisers have worked with the Digital Employment and Skills Team at Bolton Council to make Job Fairs Deaf-inclusive and begin making modest adjustments to their ICT literacy courses; also with UCAN teams at Bolton at Home to facilitate cross-referral. Bolton College and the University of Bolton are beginning to refer in, and promising relationships have been set with a number of employers wanting to grow their accessibility to Deaf job applicants – not least Bolton Council's HR team. Half a dozen or so Deaf entrepreneurs have been linked into our services.

Sports and Physical Activity

As the financial year came to an end our new Projects Lead connected with Sports & Leisure Centres across the Borough, including The Colony, Bolton Arena, Bolton One, Farnworth, Horwich, Leverhulme Park and Westhoughton to begin mapping a Deaf inclusion training programme for staff in order that they can make their gyms and classes accessible to Deaf, deafened and hard-of-hearing people across the Borough – made all the more vulnerable by the health inequalities with which they live. Dialogue continued with the Active Lives team at Bolton Council as well, further to works on optimising the Deaf accessibility of their new website and in view of aspirations to build community sports clubs' readiness to welcome Deaf participants on an equitable basis, growing and diversifying participation in sport and physical activity with health improvement very much the object.

More widely this year, we have been fortunate to work with:

Anglican Diocese of Manchester who delivered services of Holy Communion in BSL
Bolton College whose students we have accommodated on work placement
Bolton Council of Mosques who have helped guide the development of our Deaf South Asian Women's Group
Bolton Council's Licensing Team who have helped arrange refresher training for our Sports and Social Club leads – operators of our Bar
Bolton Council's One Stop Shop on Deaf Awareness and Basic BSL training courses for staff
Bolton Food & Drink, Pride, Film and Winter Festival producers to begin making Deaf inclusion provision and planning for the future
Bolton Little Theatre to publicise their BSL-interpreted performances
Bolton Together, Thomasson Memorial School, DICE and Hear 4 You in beginning to craft our children and young people's service plans
Bolton Wanderers in the Community to start exploring how Bolton Deaf Society might make match days and community works more accessible to Deaf people
Crystal Life Planning who very kindly provide accessible advice on estates, trusts, wills, funeral planning and more – also gifting Bolton Deaf Society a monetary contribution each month
Greater Manchester Police (Victim Support) to grow Deaf hate crime awareness
Greater Manchester Fire & Rescue Service who delivered fire safety training to our Deaf group leads
Octagon Theatre for whom we have created captioned BSL videos promoting their BSL-interpreted shows

Oliver Cookson First Aid to help them on their way to making all of their courses fully Deaf-inclusive
Pheniks Division who provided staff and volunteers with First Aid training
Sushma Snacks who catered for a number of events
The Coffee House with whom we have started to explore age-appropriate story time possibilities for Deaf adults
... and many besides

Trustees and senior staff would like to put on record our thanks for their travelling at least part of our 2022/23 journey with us to help establish Bolton as a Deaf-aware and inclusive Borough. All here are greatly encouraged by the open minds, willing and supportive hearts we have encountered and believe that the links referenced here hold huge potential looking forward.

Strategic and operational management

The day-to-day running of the charity was devolved to the new Chief Executive, John Hesketh, and in assessing Deaf community needs afresh post-pandemic he set about responding through the acquisition of project funding and planning for the longer-term. He also progressed assessments around the need of developing new and more comprehensive policies and particular to staff recruitment, support, training, performance management, leave, wellbeing, retention and more as the team grew from 5 to 9 with other appointments in prospect – appraising a number of third-party HR support service providers. From a governance point of view, skill gaps and training needs analyses were undertaken with Trustees, so too participatory organisational assessments against the Charity Governance Code and these will form the bases of plans for pursuit of Trusted Charity Mark and Bolton Mark accreditation in positioning for pursuit of contracts and larger grants, and readying the organisation for growth with a really strong infrastructure to support this. Work around identifying prospective Trustees with expertise in Safeguarding, Deaf-inclusive marketing and communications started.

In operational terms, Bolton Deaf Society sadly lost our skilled and passionate Operations Manager, but engaged a new Business Administrator, Buildings Lead, 2 new Employment & Enterprise Advisers, and 2 freelance BSL-proficient Personal Trainers – all Deaf, all bringing invaluable life experience and skills to their roles. We, nevertheless, retained 2 volunteers to help with visitor welcome and office operations – and had 2 expressions of interest in supporting our fledgling employment service. Procedure around volunteer engagement, induction, supervision, training, expenses, and recognition was added to our developmental work programme before the financial year end – and Volunteer Involvement and Value Audit methodology was recognised as a potential means for next year of assessing the returns achieved on increased investment in volunteers.

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 Board of Trustees and signed on its behalf by:

A handwritten signature in blue ink, appearing to read 'Rebecca Pickup', written in a cursive style.

Ms Rebecca Pickup, Chair of the Board
Bolton Deaf Society
Date: 26th October 2023

**INDEPENDENT EXAMINERS REPORT
TO THE TRUSTEES OF BOLTON DEAF SOCIETY
FOR THE PERIOD ENDED MARCH 31 2023**

I report to the charity trustees on my examination of the accounts of the charity for the PERIOD ended March 31 2023 which are set out on pages 20 to 30.

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 FCCA

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: 31/10/2023



BOLTON DEAF SOCIETY
STATEMENT OF FINANCIAL ACTIVITIES (including the income and expenditure account)
FOR THE YEAR ENDED MARCH 31 2023

	Notes	Unrestricted	Restricted	Total	Total 15th October 2020-31st March 2022
		Funds £	Funds £	2023 £	£
INCOME					
Donations	2	2,280	29,790	32,070	162,097
Charitable activities	3	-	150,518	150,518	132,866
Other trading activities	4	10,018	-	10,018	705
Investment income	5	4,896	-	4,896	3,141
TOTAL INCOME		17,194	180,308	197,502	298,809
EXPENDITURE					
Costs of raising funds	6	4	-	4	9,744
Charitable activities	7	44,687	137,676	182,363	257,198
TOTAL EXPENDITURE		44,691	137,676	182,367	266,942
Net gains/(losses) on investments	12	(13,537)	-	(13,537)	9,965
NET INCOME/(EXPENDITURE) BEFORE TRANSFERS		(41,034)	42,632	1,598	41,832
Transfers between funds		-	-	-	-
NET MOVEMENT IN FUNDS		(41,034)	42,632	1,598	41,832
TOTAL FUNDS BROUGHT FORWARD		288,783	51,704	340,487	298,655
TOTAL FUNDS CARRIED FORWARD		247,749	94,336	342,085	340,487

BOLTON DEAF SOCIETY
BALANCE SHEET
AS AT MARCH 31 2023

	Notes	2023 £	2023 £	2022 £	2022 £
FIXED ASSETS					
Tangible Assets	11		122,918		124,327
Investments	12		75,673		89,210
			<u>198,591</u>		<u>213,537</u>
CURRENT ASSETS					
Debtors	13	5,375		4,801	
Cash at Bank and in Hand		<u>152,654</u>		<u>130,848</u>	
		158,029		135,649	
CREDITORS					
Amounts falling due in one year	14	<u>14,535</u>		<u>8,699</u>	
NET CURRENT ASSETS			<u>143,494</u>		<u>126,950</u>
NET ASSETS			<u>342,085</u>		<u>340,487</u>
FUNDS					
Unrestricted	15		247,749		288,783
Restricted	15		<u>94,336</u>		<u>51,704</u>
TOTAL FUNDS			<u>342,085</u>		<u>340,487</u>

The notes on pages 22 to 29 form part of these financial statements.

Approved by the Trustees and authorised for issue on 26th October 2023

And signed on their behalf by:



Ms Rebecca Pickup, Chair of the Board

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.

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 YEAR ENDED MARCH 31 2023

	2023			15th October 2020-31st March 2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
2 DONATIONS & LEGACIES	£	£	£	£	£	£
Revenue grants - covid support						
Bolton CVS		-	-	-	-	-
Bolton Council	-	-	-	22,304	-	22,304
Barnes Cotton Districts Trust	-	-	-	-	-	-
Forever Manchester	-	-	-	-	-	-
Francis Wenham Foundation	-	-	-	-	-	-
HMRC - CJRS	-	-	-	291	-	291
Truemark Trust	-	-	-	-	-	-
UKH Foundation	-	-	-	-	-	-
	-	-	-	22,595	-	22,595
Other revenue grants						
Access to work	-	-	-	-	3,907	3,907
Bradshaw Gass Trust	1,200	-	1,200	2,385	-	2,385
Eric Wright Charitable Trust	-	-	-	5,000	-	5,000
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
	1,200	-	1,200	18,785	3,907	22,692
Grants - Refurbishment & furniture						
Beatrice Laing Charitable Trust	-	-	-	-	2,500	2,500
Bernard Sunley Foundation	-	-	-	-	5,000	5,000
Bradshaw Gass Trust	-	5,000	5,000	-	3,500	3,500
Bruce Wake Charitable Trust	-	-	-	-	2,000	2,000
Clear Futures	-	500	500	-	-	-
Dow. Countess Eleanor Peel Trust	-	-	-	-	10,000	10,000
Duchy of Lancaster Benevolent	-	-	-	-	2,000	2,000
DWF Charitable Foundation	-	-	-	-	2,000	2,000
Kirby Foundation	-	14,610	14,610	-	-	-
Liverpool & Skelton Charity	-	1,680	1,680	-	1,000	1,000
Manchester Guardian	-	1,000	1,000	-	-	-
Screwfix Foundation	-	5,000	5,000	-	-	-
Skipton Building Soc. Charitable Foun	-	-	-	-	2,250	2,250
The Albert Hunt Trust	-	2,000	2,000	-	-	-
The Clothworkers Foundation	-	-	-	-	35,000	35,000
The National Lottery	-	-	-	-	46,952	46,952
	-	29,790	29,790	-	112,202	112,202
Donations & legacies						
Donations - building work	-	-	-	-	-	-
Donations - General	1,080	-	1,080	4,608	-	4,608
Legacies	-	-	-	-	-	-
	1,080	-	1,080	4,608	-	4,608
	2,280	29,790	32,070	45,988	116,109	162,097

BOLTON DEAF SOCIETY
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2023

	2023			15th October 2020-31st March 2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
4 INCOME FROM OTHER TRADING ACTIVITIES						
Courses Provided by BDS	2,080	-	2,080	-	-	-
Room hire	2,085	-	2,085	705	-	705
Other income	5,853	-	5,853	-	-	-
Total	10,018	-	10,018	705	-	705
5 INVESTMENT INCOME						
Income from listed investments	4,896	-	4,896	3,141	-	3,141
Bank interest	-	-	-	-	-	-
	4,896	-	4,896	3,141	-	3,141
6 COSTS OF RAISING FUNDS						
Direct staff costs	-	-	-	-	-	-
Other fundraising costs	4	-	4	8,744	-	8,744
Support costs	-	-	-	1,000	-	1,000
	4	-	4	9,744	-	9,744
7 CHARITABLE EXPENDITURE						
Salary costs	67,248	-	67,248	38,927	-	38,927
Freelance costs	-	-	-	2,310	-	2,310
Interpreters	3,404	-	3,404	1,810	-	1,810
Other direct costs	2,041	-	2,041	1,298	-	1,298
Premises	85,205	-	85,205	159,784	-	159,784
Volunteer expenses	23	-	23	563	-	563
Depreciation	2,996	-	2,996	1,093	-	1,093
Support and governance costs	21,446	-	21,446	51,413	-	51,413
Allocated to restricted funds	(137,676)	137,676	-	(261,606)	261,606	-
	44,687	137,676	182,363	(4,408)	261,606	257,198
8 SUPPORT & GOVERNANCE COSTS						
Support costs						
Staff costs	-	-	-	-	-	-
Management support	-	-	-	1,000	24,105	25,105
Insurance	-	3,959	3,959	-	5,022	5,022
Office costs & other costs	-	11,199	11,199	-	7,681	7,681
	-	15,158	15,158	1,000	36,808	37,808
Governance costs						
Professional fees	-	6,288	6,288	-	14,605	14,605
Office costs & other costs	-	-	-	-	-	-
	-	6,288	6,288	-	14,605	14,605
Total support costs	-	21,446	21,446	1,000	51,413	52,413

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 YEAR ENDED MARCH 31 2023

		15th October 2020-31st March 2022
9 NET INCOMING RESOURCES AFTER TRANSFERS	2023	
This is stated after charging/(crediting):	£	£
Accountant/Independent examiner's fees (inc VAT)		
Report	1,000	1,190
Accountancy (including charges for prior year)	3,947	1,730
Depreciation charged on fixed assets	2,997	1,093
Directors' remuneration & trustees' expenses	-	-
	<u> </u>	<u> </u>

10 STAFF COSTS
a Staff costs

Salaries and wages	65,928	38,927
Social security costs	-	-
Pension costs	1,875	-
	<u>67,804</u>	<u>38,927</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.

The average number of employees during the year was:

	2023 Average number	2022 Average number
Charitable	<u>6</u>	<u>2</u>
	<u>6</u>	<u>2</u>

BOLTON DEAF SOCIETY
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2023
11 TANGIBLE FIXED ASSETS
Long leasehold

	land & buildings £	Fixtures & fittings £	Computer equipment £	Total £
Cost				
As at April 1 2022	120,000	7,105	4,351	131,456
Additions/(Disposals)	-	-	1,587	1,587
As at March 31 2023	<u>120,000</u>	<u>7,105</u>	<u>5,938</u>	<u>133,043</u>
Depreciation				
As at April 1 2021	-	3,724	3,405	7,129
Charge for the year	-	1,777	1,220	2,997
As at March 31 2022	-	<u>5,501</u>	<u>4,625</u>	<u>10,126</u>
Net Book Value				
As at March 31 2023	<u>120,000</u>	<u>1,604</u>	<u>1,313</u>	<u>122,917</u>
As at March 31 2022	<u>120,000</u>	<u>3,381</u>	<u>946</u>	<u>124,327</u>

12 INVESTMENTS

	2023 £	2022 £
Market value brought forward	89,210	29,245
Additions at cost	-	50,000
Net gains/(losses)	(13,537)	9,965
Market value carried forward	<u>75,673</u>	<u>89,210</u>
Investments are represented by:		
COIF Charity Funds	<u>75,673</u>	<u>89,210</u>
	<u>75,673</u>	<u>89,210</u>

13 DEBTORS

Debtors Receivable	5,375	-
Prepayments & other debtors	-	4,801
	<u>5,375</u>	<u>4,801</u>

14 CREDITORS falling due within one year

Social security and other taxes	220	976
Accruals	14,313	7,723
Rounding	2	
	<u>14,535</u>	<u>8,699</u>

BOLTON DEAF SOCIETY
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2023
15 STATEMENT OF FUNDS

	Balance 01/04/2022	Income	Expenditure	Gains & Losses	Transfers	Balance 31/03/2023
	£	£	£	£		£
Unrestricted Funds:						
General fund	288,783	17,194	(44,691)	(13,537)	-	247,749
	288,783	17,194	(44,691)	(13,537)	-	247,749
Restricted Funds:						
Access to work	-	-	-	-	-	-
Refurbishment and furniture:						
Loops	698	-	(698)	-	-	-
Other funding	-	29,790	(29,290)	-	-	500
Big Lottery Community Fund	14,220	88,372	(63,763)	-	-	38,829
Accessible Information Service	27,416	26,016	(36,765)	-	-	16,667
Health and Wellbeing	1,166	25,880	(2,316)	-	-	24,730
Other grants	8,204	10,250	(4,844)	-	-	13,610
	51,704	180,308	(137,676)	-	-	94,336
Total Funds	340,487	197,502	(182,367)	- 13,537	-	342,085

Transfers

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

Restricted funds carried forwarded

Big Lottery Community Fund,	Deaf Centre running costs, salary and utility costs
Accessible Information Service	Future costs of service.
Health And Wellbeing	Health, Sports, Social and Deaf Inclusion Projects.
Refurbishment	Clear Futures £500 Phase 3
Other grants	Bolton CVS Employment and Enterprise £10,250
	Bolton Fund £3,360 for making the most of your hearing

<i>For the prior year</i>	Balance 14th October 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)	-
National 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	(257,699)	-	(2,699)	51,704
Total Funds	298,655	298,809	(263,035)	9,965	-	340,487

BOLTON DEAF SOCIETY**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2023****16 ANALYSIS OF COMPANY NET ASSETS BETWEEN FUNDS***Fund balances at March 31 2023 are represented by:-*

	Unrestricted Funds £	Restricted Funds £	Total £
Tangible fixed assets	122,918	-	122,918
Investments	75,673	-	75,673
Net Current assets	49,158	94,336	143,494
	<u>247,749</u>	<u>94,336</u>	<u>342,085</u>

Fund balances at March 31 2022 are represented by: -

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>

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 (2022 £Nil).