

**BOLTON DEAF SOCIETY
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR
THE YEAR ENDED 31 MARCH 2026**

BOLTON DEAF SOCIETY
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FOR THE YEAR ENDED 31 MARCH 2026

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Administrative Information

Trustees

Ms R Pickup	Chair – on extended leave during the period	
Mr R Bounds	Vice Chair / Acting Chair during period	
Ms J Barron**	Secretary / Acting Treasurer	
Ms Lu Zhang	Treasurer	(resigned 9 March 2026)
Ms B Davies***	Trustee	(resigned 2 February 2026)
Mr H El-Madani*	Trustee	
Mr S Lewis*	Trustee	(resigned 30 April 2025)
Mr Mohsin Patel*	Trustee	(appointed 30 March 2026)
Mr Paul Winterhalter*	Trustee	(appointed 30 March 2026)

*Deaf

**Hard of hearing

***Child of a Deaf Adult

Key staff

John Hesketh	Chief Executive Officer	(resigned 5 September 2025)
Emma Gilbert	Chief Executive Officer	(appointed 1 September 2025 / left 1 December 2025)
Kay Kelly	Interim CEO	(appointed 1 January 2026 and Co CEO from 1 March 2026)
Shannon Gorman	Co CEO	(appointed 1 March 2026)

Registered office and principal place of business

Bolton Deaf Society, Bark Street, Bolton, BL1 2AX

Independent Examiner and Accountants

David Sefton
Seftons Limited
135 – 143 Union Street
Oldham
Lancashire
OL1 1TE

Bankers

Royal Bank of Scotland PLC
De Havilland Way
Bolton
BL6 4YU

Investment Managers

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

Solicitors

Brabners LLP
Horton House
Exchange Flags
Exchange Street East
Liverpool
L2 3YL

Trustees' Annual Report

Objectives and Activities

The objects of Bolton Deaf Society, which are further detailed in the charity's constitution are:

To promote social inclusion among deaf and hard of hearing individuals who are socially excluded from society or parts of society, as a result of being deaf or hard of hearing.

The constitution does not specify the precise geographical reach of the charity. In practice, the Bolton Deaf Society provides support to people in north Manchester and occasionally further afield, and in collaboration with other specialist charities, throughout Greater Manchester.

In shaping the charity's objectives and activities for the year, trustees have considered Charity Commission guidance, including the guidance on public benefit.

Bolton Deaf Society's core activities are focussed around providing safe, inclusive spaces for people with hearing loss to meet, socialise, learn and seek specialist support. The charity has been based in Bolton since 1868, and at its Bark Street premises since 1973 and, following a merger with Bury Hearing Hub in 2025 also provides support from The Met in Bury.

The charity runs social and activity groups and also provides accommodation for independently run social groups in Bolton and Bury, and an accessible information and advocacy service in both locations. Accessible information and advocacy support is also provided in Wigan, with the support of Wigan Council.

Achievements and Performance

Social and activity groups in Bolton and Bury this year have included deaf-led sports and social and craft groups in both locations, and groups facilitated by the charity including a playgroup, lipreading class and a Deaf Asian Women's group. The centre in Bolton also provides accommodation for a sign choir, BSL classes run by Bolton College and a hearing aid drop-in session and Tinnitus Support group facilitated by the audiology department at Bolton NHS Foundation Trust. Together with the accessible information and advocacy services provided in both locations and interpreter booking services, this range of support contributes to the charity's success as a specialist hub, both for people with hearing loss and professionals working with people with hearing loss in the north Manchester area.

Over the past year the Society has supported over 5,000 attendances for social and activity groups across Bolton and Bury; provided 860 accessible information and advocacy interventions, supporting 430 individuals; ensured that over 600 people had access to the communication support they needed through the charity's interpreter booking service; and provided British Sign Language, Deaf Awareness Training and accessibility audits for 150 individuals and organisations.

In addition to this core support, a number of discrete projects this year have engaged with new audiences and contributed to the impact Bolton Deaf Society is able to achieve: a project exploring the history of the Society, funded by the Heritage Lottery, has for example highlighted the achievements of local Deaf people over the past 157 years, and another, supported by the Workers' Education Association has supported training and employment opportunities for Deaf people of all ages.

Financial Review

Overview

Income in 2025/6 was £400,871, a decrease of £136,960 against 2024/5

Principal funding sources

Charitable and other grants	56.5%
Earned income	39.6%
Donations and legacies	2.1%
Investment and other income	1.8%

Investment Policy and Review

Trustees have approved and regularly review the charity's investment policy. They remain cautious with regard to risk and accept the compromise of a lower yield for greater security. They avoid any investments that conflict with the aims of the charity.

Reserves

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 as at 31st March 2026 were £203,145 against an agreed core budget of -£305,000 for 2026/27, which equates to c6.7 months' operational costs.

Future Plans

Bolton Deaf Society, in merging with Bury Hearing Hub, taking on additional service delivery in Wigan and undertaking a number of discrete projects, including collaborative projects with other specialist charities, has diversified both its geographical and service delivery range over the past two years.

Trustees are mindful, that whilst this expansion is valuable to its beneficiary groups, it has brought financial challenges, particularly in relation to keeping pace with the fixed costs of running the charity. The sale of property in Bury brought a short-term injection of cash, but without that, the charity has seen a significant financial deficit over the past three years.

This, coupled with the departure of CEO John Hesketh in September 2025, and the short tenure of Emma Gilbert as CEO from September to the beginning of December has left the charity in a position of needing to reestablish organisational and financial stability.

Trustees have agreed that the focus for 2026/7 must be to rebalance the charity's expenditure and income streams, achieve financial stability and focus on core services. A more modest expenditure budget has therefore been set for the coming year, and a renewed focus on securing both unrestricted funding and restricted funding that contributes to the core services of the charity.

Going concern

Trustees are focussed on balancing income and expenditure streams and, with regular reviews planned throughout the coming year, have no concerns regarding the viability of the charity going forward.

Structure, governance and management

Governing document

Bolton Deaf Society is a Charitable Incorporated Organisation (CIO), registered charity number 1191838. Previously an unincorporated trust (registered number 215340), the assets, liabilities and operations of the previous unincorporated charity were transferred to this CIO on 15th October 2020. The constitution was amended on 15th December 2021.

Membership

The trustees are the only members of the charity. There may be no fewer than three and no greater than eight members.

Trustees are responsible for the effective governance of the charity. In addition to the requirements of the constitution, and the Charity Governance Code, trustees have agreed terms of reference, reviewed annually, which provide further detail to support good governance and operational management.

Appointment of trustees

Trustees are appointed following a comprehensive recruitment process and serve for three years. They may be re-elected. Serving trustees are responsible for new appointments to the board. Bethany Davies and Lu Zhang completed their terms of office in year. Trustees thank them for their support over the past three years.

Bolton Deaf Society is actively working towards user involvement at the highest level within the charity and aims to appoint people with hearing loss, who have appropriate knowledge and skills, or who are willing to commit to achieving these, to at least 75% of its membership. Mohsin Patel and Paul Winterhalter, both of whom are Deaf and are British Sign Language users were appointed to the board on 30th March.

Co-operation with other organisations

Bolton Deaf Society works collaboratively with statutory, voluntary and corporate partners for the benefit of its beneficiary groups.

Strategic and operational management

Schemes of Delegation outline the tasks delegated by trustees to paid staff.

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 charity and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing these Financial Statements, the Trustees are required to:

- select suitable accounting policies and apply them appropriately
- 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 2022. 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

R Bounds

Mr Richard Bounds, Acting Chair

Bolton Deaf Society

20th May 2026

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF BOLTON DEAF SOCIETY
FOR THE YEAR ENDED 31 MARCH 2026**

I report on the unaudited financial statements of Bolton Deaf Society for the year ended 31 March 2026 which comprise the Statement of Financial Activities, the Statement of Financial Position and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

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 2011 Act).

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

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

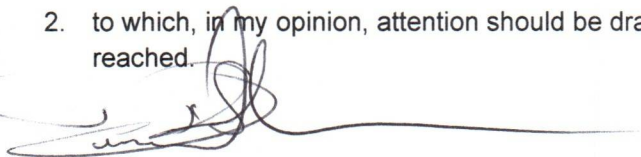
Independent examiner's statement

I am qualified to undertake the examination, being a member of the Institute of Financial Accountants (IFA). In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act 2011; and
 - to prepare accounts which accord with the accounting records, comply with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS102)

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



David Sefton

for and on behalf of
Seftons Limited
Independent examiner

Date: 21/05/2026

135 - 143 Union Street
Oldham
Lancashire
OL1 1TE

BOLTON DEAF SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES (including the Income and Expenditure account)

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Total 2025 £
INCOME					
Donations	2	35,954	-	35,594	31,401
Charitable activities	3	242,229	103,701	345,930	245,729
Other trading activities	4	11,851	-	11,851	10,623
Investment income	5	7,110	-	7,110	6,314
Profit on disposal of fixed assets	6	26	-	26	243,764
TOTAL INCOME		<u>297,170</u>	<u>103,701</u>	<u>400,871</u>	<u>537,831</u>
EXPENDITURE					
Cost of raising funds	7	118,178	-	118,178	99,290
Charitable activities	8	252,647	137,388	390,035	288,289
TOTAL EXPENDITURE		<u>370,825</u>	<u>137,888</u>	<u>508,213</u>	<u>387,579</u>
Net gains/(losses) on investments	13	831	-	831	700
NET INCOME/(EXPENDITURE) BEFORE TRANSFERS		<u>(72,824)</u>	<u>(33,687)</u>	<u>(106,511)</u>	<u>150,952</u>
Transfers between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET MOVEMENT IN FUNDS		<u>(72,824)</u>	<u>(33,687)</u>	<u>(106,511)</u>	<u>150,952</u>
TOTAL FUNDS BROUGHT FORWARD		<u>398,596</u>	<u>75,315</u>	<u>473,911</u>	<u>322,959</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>325,772</u></u>	<u><u>41,628</u></u>	<u><u>367,400</u></u>	<u><u>473,911</u></u>

BOLTON DEAF SOCIETY**BALANCE SHEET****FOR THE YEAR ENDED 31 MARCH 2026**

	Notes	2026 £	2026 £	2025 £	2025 £
FIXED ASSETS					
Tangible Assets	12		122,730		124,041
Investments	13		74,003		73,172
			196,733		197,213
CURRENT ASSETS					
Debtors	14	27,622		37,710	
Cash at Bank and in Hand		174,129		263,572	
		201,751		301,282	
CREDITORS					
Amounts falling due in one year	15	31,084		24,584	
NET CURRENT ASSETS			170,667		276,698
NET ASSETS			367,400		473,911
FUNDS					
Unrestricted	16		325,772		398,596
Restricted	16		41,628		75,315
TOTAL FUNDS			367,400		473,911

The notes on pages 10 to 18 form part of these financial statements.

For the year ending 31/03/26 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The Trustees have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Trustees and authorised for issue on 20th May 2026.

And signed on their behalf by:

R Bounds

Mr Richard Bounds, Acting Chair

BOLTON DEAF SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

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 and 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 2022 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.

Going Concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

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

1. Accounting Policies (continued)

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 became VAT registered, on the cash accounting scheme, from 1 July 2025 (registration number 503577105) and can recover a portion of input tax charged in relation to the provision of the VATable services. Costs are stated net of claimable VAT 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.

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 (NEST Pensions) who invest 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 19th century which are exceptional in that they are for 5,000 and 4,900 years. The Trustees have taken the view 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 terms 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 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.

Debtors

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

1. Accounting Policies (continued)

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 account.

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 SoRP not to present a statement of cashflows.

2. DONATIONS & LEGACIES

	2026			2025		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Other revenue grants						
Bradshaw Gass Trust	2,500	-	2,500	1,200	-	1,200
Lloyds Bank	25,000	-	25,000	25,000	-	25,000
	<u>27,500</u>	<u>-</u>	<u>27,500</u>	<u>26,200</u>	<u>-</u>	<u>26,200</u>
Donations & legacies						
Donations – General	5,454	-	5,454	5,201	-	5,201
Legacies	3,000	-	3,000	-	-	-
	<u>8,454</u>	<u>-</u>	<u>8,454</u>	<u>5,201</u>	<u>-</u>	<u>5,201</u>
TOTAL	<u>35,954</u>	<u>-</u>	<u>35,954</u>	<u>31,401</u>	<u>-</u>	<u>31,401</u>

BOLTON DEAF SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

3. INCOME FROM CHARITABLE ACTIVITIES

	2026			2025		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
National Lottery Heritage Fund	-	17,035	17,035	-	28,392	28,392
National Lottery Community Fund	66,492	-	66,492	63,422	-	63,422
	66,492	17,035	83,527	63,422	28,392	91,814
Accessible Information Service:						
Eric Wright Charitable Trust	-	6,000	6,000	6,000	-	6,000
GP Federation	-	-	-	2,000	-	2,000
Sir James & Lady Scott Trust	-	-	-	-	3,000	3,000
The Mayor's Office	-	-	-	6,520	-	6,520
UKSPF/WEA	-	33,757	33,757	-	38,712	38,712
	-	39,757	39,757	14,520	41,712	56,232
Health and Wellbeing (including Sports and Social Activities):						
Barclays Community Football Fund	-	-	-	1,000	-	1,000
Douglas Arter Foundation	-	-	-	-	500	500
GMCVO	-	-	-	-	10,460	10,460
Gaddum	-	5,230	5,230	-	-	-
Sport England	-	11,613	11,613	-	-	-
The Zochonis Charitable Trust	5,000	-	-	-	-	-
	5,000	16,843	21,843	1,000	10,960	11,960
Other grants:						
Asda	-	1,000	1,000	-	-	-
BC Deaf Arts Festival	-	3,709	3,709	-	-	-
GMCA Reform Radio	-	4,683	4,683	-	-	-
Henry Smith	-	1,140	1,140	-	-	-
Manchester Deaf Centre	-	9,434	9,434	-	-	-
Manchester Guardian Society	-	2,755	2,755	-	-	-
Bolton CVS Partnership	-	2,960	2,960	-	-	-
The Postcode Neighbourhood Trust	25,000	-	25,000	-	-	-
Community Conversations	-	625	625	-	-	-
Forever Manchester	-	2,500	2,500	-	-	-
	25,000	28,806	53,806	-	-	-
Other income:						
Interpreting	127,169	1,260	128,429	84,284	-	84,284
Advocacy Services	17,568	-	17,568	-	-	-
DWP	-	-	-	-	693	693
Lip Reading Classes	-	-	-	300	-	300
Project Delivery	1,000	-	1,000	-	-	-
Bury MBC	-	-	-	446	-	446
Six Town Housing	-	-	-	-	-	-
	145,737	1,260	146,997	85,030	693	85,723
TOTAL	242,229	103,701	345,930	163,972	81,757	245,729

BOLTON DEAF SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

	2026			2025		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
4. INCOME FROM OTHER TRADING ACTIVITIES						
Courses Provided by BDS	6,852	-	6,852	6,353	-	6,353
Room hire	4,562	-	4,562	2,964	-	2,964
Other income	437	-	437	1,306	-	1,306
TOTAL	11,851	-	11,851	10,623	-	10,623
5. INVESTMENT INCOME						
Income from listed investments	5,005	-	5,005	5,046	-	5,046
Bank interest	2,105	-	2,105	1,268	-	1,268
TOTAL	7,110	-	7,110	6,314	-	6,314
6. PROFIT/(LOSS) ON DISPOSAL						
Profit on disposal of property	-	-	-	244,000	-	244,000
Profit/(Loss) on disposal of equipment	26	-	26	(236)	-	(236)
	26	-	26	243,764	-	243,764
7. COST OF RAISING FUNDS						
Direct staff costs	34,693	-	34,693	30,086	-	30,086
Freelance	-	-	-	717	-	717
Support costs	83,485	-	83,485	68,487	-	68,487
	118,178	-	118,178	99,290	-	99,290
8. CHARITABLE EXPENDITURE						
Salary costs	28,202	44,031	72,233	34,499	20,252	54,751
Freelance costs	2,693	4,408	7,101	18,956	4,385	23,341
Interpreters	111,985	49,079	161,064	82,458	6,904	89,362
Other direct costs	10,862	5,547	16,409	15,633	9,671	25,304
Premises	20,176	2,796	22,972	19,706	28	19,734
Volunteer expenses	179	951	1,130	522	57	579
Depreciation	936	-	936	1,347	-	1,347
Professional Fees	4,409	17,079	21,488	2,289	2,490	4,779
Support and governance costs	73,205	13,497	86,702	61,970	7,122	69,092
	252,647	137,388	390,035	237,380	50,909	288,289
9. SUPPORT & GOVERNANCE COSTS						
Support costs						
Staff costs	83,485	-	83,485	68,487	-	68,487
Insurance	6,377	-	6,377	5,679	-	5,679
Office costs & other costs	24,558	7,356	31,914	15,522	5,197	20,719
	114,420	7,356	121,776	89,688	5,197	94,885
Governance costs						
Professional fees	42,270	6,141	48,411	40,769	1,925	42,694
	42,270	6,141	48,411	40,769	1,925	42,694
Total support costs	156,690	13,497	170,187	130,457	7,122	137,579

BOLTON DEAF SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

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.

10. NET INCOMING RESOURCES AFTER TRANSFERS

	2026 £	2025 £
This is stated after charging/(crediting):		
Accountant/Independent examiner's fees (inc VAT)		
Report	1,440	1,440
Accountancy (including charges for prior year)	16,076	13,966
Depreciation charged on fixed assets	(3,042)	636
Directors' remuneration & trustees' expenses	-	-

11. STAFF COSTS

	2026 £	2025 £
a Staff costs		
Salaries and wages	173,836	145,776
Social security costs	8,041	4,896
Pension costs	8,533	2,653
	190,410	153,325

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

b Key management personnel

The key management personnel comprise the trustees and Chief executive. The trustees do not receive any remuneration for their services.

The average number of employees during the year was:

	2026 Average Number	2025 Average Number
Charitable	14	11
	14	11

BOLTON DEAF SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

12. TANGIBLE FIXED ASSETS

	Long leasehold land & buildings	Fixture & fittings	Computer equipment	Total
Cost	£	£	£	£
As at 1 April 2025	120,000	8,220	7,087	135,307
Additions/(Disposals)	-	-	(4,351)	(4,351)
As at 31 March 2026	<u>120,000</u>	<u>8,220</u>	<u>2,736</u>	<u>130,956</u>
Depreciation				
As at 1 April 2025	-	6,150	5,116	11,266
Charge for the year	-	518	418	936
Eliminated on disposal			(3,976)	(3,976)
As at 31 March 2026	<u>-</u>	<u>6,668</u>	<u>1,558</u>	<u>8,226</u>
Net Book Value				
As at 31 March 2026	<u>120,000</u>	<u>1,552</u>	<u>1,178</u>	<u>122,730</u>
As at 31 March 2025	<u>120,000</u>	<u>2,070</u>	<u>1,971</u>	<u>124,041</u>

13. INVESTMENTS

	2026 £	2025 £
Market value brought forward	73,172	72,472
Additions at cost	-	-
Net gains/(losses)	831	700
As at 31 March 2026	<u>74,003</u>	<u>73,172</u>
Investments are represented by:		
COIF Charity Funds	74,003	73,172
	<u>74,003</u>	<u>73,172</u>

14. DEBTORS

Debtors receivable	12,056	27,314
Provision for doubtful debts	(6,213)	(3,810)
Prepayments & other debtors	21,779	14,206
	<u>27,622</u>	<u>37,710</u>

15. CREDITORS falling due within one year

Accounts payable	7,373	10,837
Social security and other taxes	18,930	3,766
Accruals	4,781	9,981
	<u>31,084</u>	<u>24,584</u>

BOLTON DEAF SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

16. STATEMENT OF FUNDS	Balance 01/04/25	Income	Expenditure	Gains & Losses	Transfers	Balance 31/03/26
Unrestricted Funds:	£	£	£	£	£	£
General fund	398,596	297,144	(369,994)	26	-	325,772
	<u>398,596</u>	<u>297,144</u>	<u>(369,994)</u>	<u>26</u>	<u>-</u>	<u>325,772</u>
Restricted Funds:						
National Lottery Heritage Fund	28,392	17,035	(20,987)	-	-	24,440
Accessible Information Service	24,493	39,757	(64,250)	-	-	-
Health and Wellbeing	7,017	18,103	(14,398)	-	-	10,722
Other grants	15,413	28,806	(37,753)	-	-	6,466
	<u>75,315</u>	<u>103,701</u>	<u>(137,388)</u>	<u>-</u>	<u>-</u>	<u>41,628</u>
Total Funds	<u>473,911</u>	<u>400,845</u>	<u>(507,382)</u>	<u>26</u>	<u>-</u>	<u>367,400</u>

Restricted funds carried forward

Accessible Information Service	Future costs of service, from new funding.
Health And Wellbeing	Health, Sports, Social and Deaf Inclusion Projects
Other grants	Bolton CVS Partnership £2,760
	GMCA Reform Radio £3,706

For the prior year	Balance 01/04/24	Income	Expenditure	Gains & Losses	Transfers	Balance 31/03/25
Unrestricted Funds:	£	£	£	£	£	£
General fund	278,492	212,310	(336,670)	244,464	-	398,596
	<u>278,492</u>	<u>212,310</u>	<u>(336,670)</u>	<u>244,464</u>	<u>-</u>	<u>398,596</u>
Restricted Funds:						
National Lottery Heritage Fund	-	28,392	-	-	-	28,392
Accessible Information Service	10,000	41,712	(27,219)	-	-	24,493
Health and Wellbeing	500	10,960	(4,443)	-	-	7,017
Other grants	33,967	693	(19,247)	-	-	15,413
	<u>44,467</u>	<u>81,757</u>	<u>(50,909)</u>	<u>-</u>	<u>-</u>	<u>75,315</u>
Total Funds	<u>322,959</u>	<u>294,067</u>	<u>(387,579)</u>	<u>244,464</u>	<u>-</u>	<u>473,911</u>

BOLTON DEAF SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

17. ANALYSIS OF COMPANY NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31 March 2026 are represented by:			
Tangible fixed assets	122,730	-	122,730
Investments	74,003	-	74,003
Net current assets	129,039	41,628	170,667
	<u>325,772</u>	<u>41,628</u>	<u>367,400</u>
Fund balances at 31 March 2025 are represented by:			
Tangible fixed assets	124,041	-	124,041
Investments	73,172	-	73,172
Net current assets	201,383	75,315	276,698
	<u>398,596</u>	<u>75,315</u>	<u>473,911</u>

18. TAXATION

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

19. RELATED PARTY TRANSACTIONS

During the year the charity received £Nil from R Pickup for the provision of a course (2025 £45). No expenses were paid to trustees in 2025 (2025 £Nil). Fees of £3,063 were paid to R Bounds for consultancy work (2025 £Nil).

20. CAPITAL COMMITMENTS

There were no capital commitments authorised and contracted for at the end of the year (2025 £Nil).

21. VOLUNTEERS

12 regular volunteers provide support to the charity across a range of duties including: reception - providing a warm welcome to service users and visitors; to social groups, helping co-ordinate the groups' activities, and with room set up and refreshments; with administration and office duties, and by promoting the work of the charity. This amounted to approximately 500 hours of volunteer time.