

# **Wakefield and District Society for Deaf People**

Charity number 1201337

## **Annual Report and Financial Statements for the year ended 31 March 2025**



Wakefield & District  
Society for Deaf People

WYCAS

COMMUNITY ACCOUNTING  
WEST YORKSHIRE

# **Wakefield and District Society for Deaf People**

## **Annual Report and Financial Statements for the year ended 31 March 2025**

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**Prepared by West Yorkshire Community Accountancy Service CIO**

# Wakefield and District Society for Deaf People

## Trustees' report for the year ended 31 March 2025

### Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Valerie Pratt	Chair	
Richard Jones		
Marie Vickers		
Ann Stokes		
Michael Maddon		
Frank Wood		
John Pearson		
Christopher Evans		Appointed 4 December 2024
Claire Brambles		Appointed 18 April 2025

**Charity number** 1201337 Registered in England and Wales

Registered and principal address	Bankers	
7 South Parade	The Co-operative Bank	CCLA Fund Managers Ltd
Wakefield	PO Box 250	PO Box 12892
WF1 1LR	Skelmersdale	Dunmow
Line 4	WN8 6WT	Essex
		CM6 9DL

### Independent examiner

Simon Bostrom FCIE

### West Yorkshire Community Accountancy Service CIO

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

### Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) foundation formed on 14 December 2022 and is governed by a constitution.

### Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the trustees at a duly convened meeting.

# **Wakefield and District Society for Deaf People**

## **Trustees' report (continued) for the year ended 31 March 2025**

### **Objectives and activities**

#### **The charity's objects**

The promotion of social inclusion among deaf, deaf blind and hard of hearing people who are socially excluded from society, or parts of society, as a result of being deaf, deaf blind or hard of hearing and to relieve the needs of those people including by but not limited to:

raising public awareness of the issues affecting deaf, deaf blind and hard of hearing people both generally and in relation to their social exclusion:

providing workshops, forums, advocacy and general support;

providing recreational facilities and opportunities;

co-operating with other organisations having the same or similar aims.

#### **The charity's main activities**

Wakefield and District Society for Deaf People specialises in providing community support, engagement and equipment for service users who are deaf, deafened, deafblind and hard of hearing. We also provide other services such as sign language training and deaf awareness.

#### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit.

#### **Trustee Report**

Someone once said that "deafness may silence our ears, but it cannot silence our voices", and this is what we do here at Wakefield and District Society for Deaf People. We endeavour to give people a voice – to be heard and to be able to make decisions for themselves. We support them in a way that no one else can. We want to be the go-to organisation for anyone struggling with their hearing and for anyone looking for some advice.

Hearing loss isn't going away - it is here and it is in our community. We all know someone who is struggling with their hearing. 1 in 5 adults in the UK live with hearing loss, which is around 12 million individuals, and over 1.2 million adults face hearing loss severe enough to hinder everyday conversational speech. There are more than 54,000 deaf children and young people in the UK. We must continue to do all we can across the Wakefield District.

As the triple squeeze continues to affect the third sector, our focus for this financial year was on sustainability for our organisation and in a way that benefits the community we live in, which is about doing more for them.

Our demand continues, but we now see our work changing to deliver more meaningful support to individuals. We continue to deliver all of our services, introducing new elements to that delivery. We continue to accelerate our work, developing a focus on delivering greater outreach support as opposed to in-house support – although that is still an option for everyone.

In this financial year, we have introduced activities for our hard-of-hearing community with monthly coffee mornings and fish and chips afternoons. We have introduced a specific project for deaf children and young people. We achieved a 100% pass rate with our BSL Level 1 course which started in January 2024 and finished in August 2024.

We have increased our income this year, thanks to a number of funders, and we continue to deliver our core services with the support of Wakefield Metropolitan District Council. Our excellent relationship with Wakefield Council's Sensory Impairment Team is something we are keen to build on. We were supported by Bentley Advancing Life Chances Small Grants to produce more accessible videos. Prosper Wakefield, WACCL and Birkdale Trust are supporting our work for children and young people, showing that this is an issue that matters. The Postcode Lottery through the Postcode Neighbourhood Trust have given us some considerable support this year. Wharfedale Foundation and Arnold Clark are supporting a more inclusive approach to our work with the community.

# Wakefield and District Society for Deaf People

## Trustees' report (continued) for the year ended 31 March 2025

We end the year with the news that we have been successful with a three year project funded by the National Lottery Community Fund's Reaching Communities to introduce befriending and IAG (Information, Advice, Guidance) services.

It has been a successful year for Wakefield and District Society for Deaf People and we look forward to creating a bigger and wider impact on the communities we are supporting.

### Achievement and Performance

On the back of our small success in 2023/2024, from a financial perspective, still recovering from the cost of living crisis, we started 2024/2025 with a renewed fire to build on our work and reach out to more of our community. Our success with the National Lottery Community Fund will enable us to recruit two new members of staff to deliver additional support, plugging the gaps identified.

In a summary, we saw a drop in our referral numbers but an increase in our assessments conducted and subsequently, the number of equipment issued. We continued to see a huge rise in our support work interventions and a small increase with our drop-ins. There has been a drop with our General Enquiries which we changed how we recorded this in 2023/2024 and we would expect this number to stabilise going forward.

	2024/2025	2023/2024	
<b>Referrals</b>	<b>195</b>	<b>247</b>	<b>↓ 21%</b>
<b>Assessments</b>	<b>124</b>	<b>120</b>	<b>↑ 3%</b>
<b>Support Work</b>	<b>430</b>	<b>225</b>	<b>↑ 91%</b>
<b>Equipment Issued</b>	<b>198</b>	<b>190</b>	<b>↑ 4%</b>
<b>Drop Ins</b>	<b>204</b>	<b>184</b>	<b>↑ 10%</b>
<b>General Enquiries</b>	<b>187</b>	<b>306</b>	<b>↓ 39%</b>

We received 113 self-referrals in this financial year (136 self-referrals in 2023/2024) followed by 72 referrals from Wakefield Metropolitan District Council (72 referrals in 2023/2024). The vast majority of our referrals are self-referrals and from Wakefield Metropolitan District Council – we had a total of 195 referrals in 2024/2025 (247 referrals in 2023/2024).

### Our Community Support Work Service

Our Community Support Workers deliver most of this work – most of it being out in the community in homes where individuals are most comfortable to receive support in whatever form they may want it. Our Community Support Work Service incorporates:

Equipment Service

Support Work Service

Drop In Service

# **Wakefield and District Society for Deaf People**

## **Trustees' report (continued) for the year ended 31 March 2025**

Our equipment service is a vital part of our Community Support Work Service. We delivered 124 assessments throughout the 2024/2025 year (2023/2024: 120 assessments) issuing 198 pieces of equipment (2023/2024: 190 pieces of equipment). Some of our assessments identified that there was no further support to be provided in the form of ongoing support including equipment.

The equipment service aims to improve:

- independence and quality of life

- Improve in health and wellbeing

- Improved relationships within the household and with neighbours

We provided a range of equipment including Bellman Symfon, Chimeflash, Echolink and we continue to have a range of other equipment on offer. We will continue to review what we offer and ensure we take into account the rapid acceleration of Bluetooth connectivity.

We know that from our equipment service, the vast majority of equipment we issue is associated to being alerted to the door and to support being able to hear the TV as well as everyday conversation. Many people we engage report missing their deliveries, prescriptions and shopping so we often issue the Chimeflash however depending on the needs of individuals, we may issue a paging system so they can be notified to other alerts in the home.

We pride ourselves on achieving 100% with our equipment targets in relation to our assessments and equipment service which means for:

Priority 1: We should complete assessments within 7 days and issue equipment within 7 days of the assessment being completed. There is usually an element of urgency with Priority 1 referrals.

In 2024/2025, we achieved 100% of Priority 1 Assessments completed within 7 working days (7 out of 7 assessments) and achieved 100% equipment fitted within 7 working days from a 100% target (7 out of 7 issued with equipment).

Priority 2: To complete assessments within 20 working days and issue equipment within 60 days of the assessment being completed.

In 2024/2025, we achieved 97% of Priority 2 Assessments completed within 20 working days (147 out of 152 assessments) and achieved 99% equipment fitted within 60 working days from a 100% target (144 out of 146 issued with equipment).

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Our Support Work Service is designed to support a number of individuals with their everyday wellbeing, helping them to live their lives more independently. We will support people to reach their potential by providing support in a variety of ways. This element of support we provide is so varied - each person has unique needs, which makes the delivery of our work unique too. Our key goal is to empower individuals to live fulfilling, independent lives while providing the necessary assistance to overcome challenges and achieve personal goals. We made 430 support work visits or interventions in 2024/2025 (2023/2024: 225 support work visits or interventions).

In 2023/2024, we made a decision to start recording the nature of the work we did when delivering support work in the community halfway through the year because we felt that we were not recording this work fully. In our 2023/2024 annual report, we were only able to provide six months of data therefore this report covering 2024/2025 will provide a fuller picture covering twelve months. We have always recorded what we did with our Drop-In Service..

We are mindful that a number of our service users are in need of extensive support and we provide this in a way that works for them. We record the specific work we do with individuals and all other work is recorded as Low Level Support in a similar way as we do for the delivery of our support work in the community. We recorded 324 Low Level Support interventions under our Support Work element in 2024/2025.

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# Wakefield and District Society for Deaf People

## Trustees' report (continued) for the year ended 31 March 2025

Our Drop in Service is available to support issues anyone may have. Safeguarding concerns can also be reported at these sessions. This service is available Monday, Tuesday and Wednesday from 9am – 12pm and on Thursday from 9am - 3pm.

During the year, we supported 538 individuals with 1318 tasks through our Support Work Service and Drop In Services.

### Children and Young People

We committed resources for deaf children and young people after hearing from schools that there were some significant isolation and loneliness issues amongst their students. As a direct result of this, we launched a Children and Young People's project running events on a monthly basis, sometimes two events a month. We delivered 15 events for deaf children and young people, introducing an Under 5s Club at Cheeky Monkeys in Wakefield, as we recognised that the events we put on were not suitable for that specific age group. We have employed a new member of staff to lead on this work and to begin working with staff in schools across Wakefield as well as other relevant agencies. It is our intention to continue with this work. We have had extremely good feedback from the events we have run so far. This work will continue – and is far-reaching with contact from the Doncaster, Kirklees, Leeds and Rotherham area. We are committed to ensuring that our opportunities are accessible to those residing in the Wakefield area or accessing Wakefield services.



*"Brilliant day out today. We all had a great time. Nice to meet some new people too. Thanks for organising"*

# **Wakefield and District Society for Deaf People**

## **Trustees' report (continued) for the year ended 31 March 2025**

It is our intention to review the role in due course to assume responsibility for all activities for all age groups – young and old. We are exceptionally keen that this role will build on the success of our work with deaf children and young people going forward.

### **Wakefield Deaf User Partnership**

Ongoing discussions with West Yorkshire Police with a focus on access with those who are deaf or have a hearing loss:

- The ability to contact 101 via VRS

- To review the current training provision

- Amendments to the WYP website

Continue to contribute to NHS via the People's Panel.

Formed a new relationship with Theatre Royal Wakefield to make their shows more accessible – both captioned and BSL performances. There is a specific request to ring-fence seats to view BSL interpreters at the BSL interpreted shows particularly the Christmas pantomimes.

Had discussions with Renewi Wakefield about the recycling of batteries.

Involved in the Wakefield Council Cohesion Strategy discussions.

Made contributions with the Yorkshire Policy Innovation Partnership Community Panel

### **Other Work:**

We are addressing the loneliness faced in our hard of hearing community. We are running a Hard of Hearing Cuppa Club once a month on the first Tuesday of the month and a Hard of Hearing Fish and Chips afternoon on the third Tuesday of the month.



We responded to a number of concerns deaf individuals had at their medical appointments and produced a video on the Accessible Information Standard (AIS), which has received extremely good feedback. It is clear that there is very little understanding of the AIS. We currently have a health survey being circulated across our local population to better understand our health needs. This will be presented to West Yorkshire Integrated Care Board to ensure that we can improve the experience of care, which is considered on a regular basis. There is contact with West Yorkshire ICB to better understand their position on this.



## Wakefield and District Society for Deaf People

### Trustees' report (continued) for the year ended 31 March 2025

We continue to provide ad-hoc employment support when requested, via a variety of methods. This may be by advocating their communication needs to access job centres, to register for Universal Credit, or to register for Adult Education courses. We have also recently provided deaf awareness to employers as part of this work, supporting deaf employees in the workplace. We continue to support those applying for Access to Work to maintain job security and to ensure that communication is not a barrier at work. There is a significant backlog with Access to Work, which is having a direct impact on the employment prospects of those with a disability, including those who are deaf or have a hearing loss.

We have achieved a 100% pass rate with our BSL Level 1 course, with all students graduating in September 2024. We are now running another BSL Level 1 course, and this started in September 2024 to run alongside the school term.



We completed our heritage project in July 2024 and had a small launch party.



#### Community Support Service Feedback

98% (47 respondents) of our service users would definitely recommend our services to their family or friends. Some of the comments received:

*"Was extremely satisfied. What a difference it makes hearing TV, door, just amazing"*

*"Excellent service. Well informed and plenty of info - all appointments met. Lovely member of staff"*

*"Super fast service"*

# Wakefield and District Society for Deaf People

## Trustees' report (continued) for the year ended 31 March 2025

### Children and Young People Feedback

100% definitely enjoyed or enjoyed the event they attended.

88% definitely improved or improved their social skills.

85% definitely improved or improved their communication skills.

90% definitely learnt or learnt new skills.

*"Thank you for the session today. It was my sons first visit, he said it was the best day of his life! He wanted to come to the Easter Party but unfortunately we are away. I will keep an eye on events and he will be back soon. Thank you for his amazing alarm clock – he loves it, it's all set for 7am wake up in the morning 😊"*

### Plans Going Forward

The purpose of the newly formed Community Support Service was to provide an approach to pave the way in how we can continue to deliver services across all age ranges. We have now started this work by introducing a Community Support Worker for Children and Young People. It is our intention to continue to build on this work.

There are a number of gaps identified and we will seek to address those gaps with our fundraising strategy we have which has been designed with an emphasis that our organisation continues to grow in relation to the impact it will achieve across Wakefield. This will be addressed with our success with a National Lottery Community Fund grant for three years and will provide us with an opportunity to grow our Community Support Service.

We have recruited an additional Trustee to our Board this year and we are keen to build on this work. Our plan for next year is to conduct a governance skills audit to ensure we have the right people at the helm of the organisation to help us grow and continue with our sustainability plans. We want to review what it is that we stand for as an organisation and take the opportunity to reflect on our mission and vision statements.

### Staff Team

Our staff team has 5 part time staff: Chief Officer (29 hours), Operations Officer (15 hours), Administration Officer (21 hours) and two Community Support Workers (18 hours).

### Pensions

In accordance with the Pension Regulations 2015, Wakefield and District Society for Deaf People operates a workplace pension with NOW:Pensions. All eligible employees are automatically enrolled into the scheme and staff who have opted out will be re-enrolled after three years.

### Risk Management Policy

Wakefield and District Society for Deaf People holds a risk register and this is regularly reviewed by the Board. Trustees are informed of any significant change to current risks in the intervening period and it is the responsibility of the Chief Officer to update the Board.

### Partnership working

We continue to work with some of the larger organisations representing deaf people and through local impact, we seek to share our knowledge with local stakeholders and work with them.

### Equity, Diversity and Inclusion

We continue to employ individuals with lived experience and with their contributions as well as those we deliver support to, we seek to improve the delivery of our work. We will work to ensure that our work in the community reflects our commitment and, wherever possible, provide positive opportunities for those with a hearing loss that might not otherwise be accessible to them. Wakefield and District Society for Deaf People is opposed to any form of discrimination practiced against individuals or groups of people. It will make every effort to prevent direct, indirect or unintentional discrimination against its employees, volunteers, members and users of its services and those who approach the organisation for employment, volunteer opportunities and as service users.

# Wakefield and District Society for Deaf People

## Trustees' report (continued) for the year ended 31 March 2025

### Policies & Procedures

All policies & procedures are reviewed annually and are updated where necessary.

### Safeguarding

All trustees, staff members and volunteers are DBS checked.

All staff and volunteers working in the support services have undertaken safeguarding children and adults training.

### Information & Publicity

Wakefield and District Society for Deaf People continues to participate in various meetings to raise awareness of the services and support we provide for deaf and hard of hearing people that reside in Wakefield. We continue to publicise in all avenues throughout the year.

We have social media channels that regularly informs the deaf community of events and information relevant to this community.

### Financial review

The net income for the year was £41,590, including net income of £27,941 on unrestricted funds and net income of £13,649 on restricted funds after transfers.

### Reserves policy

The trustees have considered the level of reserves they wish to retain appropriate to the charity's needs. The trustees shall maintain a minimum of six months running costs but no more than nine months. Reserves which exceed £100,000 will be expended through building refurbishments, new initiatives or increased funding for existing projects.

The charity's free reserves, excluding fixed assets, at the year end were £128,657.

The reserves policy sets a target range of £75,328 to £112,992 (equivalent to six to nine months of core expenditure). Current reserves are therefore above this range. The trustees consider this prudent given the need to protect against funding uncertainty and to provide flexibility for future development, and will review the level regularly to ensure it remains appropriate.

Approved by the board of trustees on .....

Signed: ..... (Trustee)

Name: .....

# **Wakefield and District Society for Deaf People**

## **Independent examiner's report to the trustees of Wakefield and District Society for Deaf People**

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2025, which are set out on pages 12 to 20.

### **Responsibilities and basis of report**

As the charity trustees of the CIO 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 CIO's accounts as carried out under section 145 of the 2011 Act. 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**

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 Charities Act;
- 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.

Signed: ..... Name: Simon Bostrom FCIE

Date: .....

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**Wakefield and District Society for Deaf People**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 March 2025**

	Notes	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
<b>Income from:</b>					
Grants and donations	(2)	27,819	137,225	165,044	158,727
Sales and fees		24,481	-	24,481	20,621
Bar income		-	-	-	295
Fundraising events		-	-	-	1,321
Deposit account interest		2,720	-	2,720	2,258
<b>Total income</b>		<b>55,020</b>	<b>137,225</b>	<b>192,245</b>	<b>183,222</b>
<b>Expenditure on:</b>					
Salaries, NI and pension	(3)	5,212	84,648	89,860	70,408
Payroll costs		-	1,343	1,343	1,715
Insurance		1,454	1,367	2,821	2,555
Utilities		3,525	1,596	5,121	4,266
Repairs and maintenance		1,657	2,350	4,007	3,799
Cleaning		1,370	1,428	2,798	2,735
Telephone and broadband		1,930	2,519	4,449	3,794
Stationery and postage		252	319	571	1,213
Photocopying and lease		105	548	653	549
IT maintenance		-	2,663	2,663	1,690
Staff and volunteer development		79	1,002	1,081	931
BSL Interpreter fees		1,494	535	2,029	1,667
BSL Translation fees		-	956	956	1,414
Project expenditure		393	5,047	5,440	4,163
WDSDP Group expenditure		1,899	-	1,899	1,142
BSL Courses expenditure		7,291	2,588	9,879	2,231
Travel expenses		546	1,054	1,600	2,155
Equipment		-	10,291	10,291	10,354
Bar expenditure		180	-	180	627
Accountancy and Independent examination		-	1,716	1,716	2,796
Professional fees		35	-	35	-
Depreciation		1,263	-	1,263	1,798
<b>Total expenditure</b>		<b>28,685</b>	<b>121,970</b>	<b>150,655</b>	<b>122,002</b>
<b>Net income / (expenditure)</b>		<b>26,335</b>	<b>15,255</b>	<b>41,590</b>	<b>61,220</b>
<b>Fund balances brought forward</b>		<b>106,412</b>	<b>72,022</b>	<b>178,434</b>	<b>117,214</b>
<b>Fund balances carried forward</b>	(4)	<b>134,353</b>	<b>85,671</b>	<b>220,024</b>	<b>178,434</b>

All incoming resources and resources expended derive from continuing activities.

# Wakefield and District Society for Deaf People

## Balance sheet

as at 31 March 2025

		2025	2025	2025	2024
		Unrestricted	Restricted	Total	Total
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	(5)	5,696	-	5,696	6,959
<b>Total fixed assets</b>		<u>5,696</u>	<u>-</u>	<u>5,696</u>	<u>6,959</u>
<b>Current assets</b>					
Stock		250	-	250	250
Debtors and prepayments	(6)	1,573	352	1,925	2,001
Current asset investments	(7)	47,918	-	47,918	45,657
Cash at bank and in hand	(8)	81,503	86,046	167,549	127,127
<b>Total current assets</b>		<u>131,244</u>	<u>86,398</u>	<u>217,642</u>	<u>175,035</u>
<b>Current liabilities:</b>					
<b>amounts falling due within one year</b>					
Creditors and accruals	(9)	2,587	727	3,314	3,560
<b>Total current liabilities</b>		<u>2,587</u>	<u>727</u>	<u>3,314</u>	<u>3,560</u>
<b>Net current assets / (liabilities)</b>		<u>128,657</u>	<u>85,671</u>	<u>214,328</u>	<u>171,475</u>
<b>Net assets</b>		<u>134,353</u>	<u>85,671</u>	<u>220,024</u>	<u>178,434</u>
<b>Funds</b>					
Unrestricted funds					
General unrestricted funds		124,353	-	124,353	106,412
Designated funds	(10)	10,000	-	10,000	-
Unrestricted funds		<u>134,353</u>	<u>-</u>	<u>134,353</u>	<u>106,412</u>
Restricted funds		<u>-</u>	<u>85,671</u>	<u>85,671</u>	<u>72,022</u>
<b>Total funds</b>		<u>134,353</u>	<u>85,671</u>	<u>220,024</u>	<u>178,434</u>

The financial statements were approved by the board of trustees on .....

Signed: ..... (Trustee)

Name: .....

# **Wakefield and District Society for Deaf People**

## **Notes to the accounts**

### **for the year ended 31 March 2025**

#### **1 Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared 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 (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it

##### **Tangible fixed assets**

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold property: nil

Improvements to freehold property: over 20 years

Fixtures and fittings: over 10 years

Computer equipment: over 3 years

##### **Pensions**

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

# **Wakefield and District Society for Deaf People**

## **Notes to the accounts**

### **for the year ended 31 March 2025**

#### **1 Accounting policies continued**

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

##### **Leases**

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

##### **Stock**

Stock is valued at the lower of cost and net realisable value.



**Wakefield and District Society for Deaf People**  
**Notes to the accounts continued**  
**for the year ended 31 March 2025**

<b>2 Grants and donations</b>	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Arnold Clark Community Fund	-	1,000	1,000	-
Birkdale Trust for Hearing Impaired Ltd	-	2,000	2,000	3,000
Charities Aid Foundation	-	500	500	500
National Lottery Community Fund (NLCF)	-	46,470	46,470	18,848
Postcode Neighbourhood Trust	25,000	-	25,000	-
Prosper Wakefield District	-	6,074	6,074	14,265
Enterprise Rent-a-car	1,500	-	1,500	-
WACCL	-	2,500	2,500	-
Wakefield Met. District Council (WMDC)	-	76,181	76,181	77,888
Wharfedale Foundation	-	2,500	2,500	-
Local Giving Ltd	-	-	-	500
NOVA	-	-	-	37,500
WG Edwards Charitable Foundation	-	-	-	2,000
Other donations	1,319	-	1,319	4,226
	<u>27,819</u>	<u>137,225</u>	<u>165,044</u>	<u>158,727</u>

<b>3 Staff costs and numbers</b>	2025	2024
	£	£
Gross salaries	88,297	69,263
Social security costs	4,990	3,803
Employment allowance	(4,990)	(3,803)
Pensions	1,563	1,145
	<u>89,860</u>	<u>70,408</u>

The average number of employees during the year was 5.8, being an average of 3.5 full time equivalent (2024: 4.6, 3.1 FTE). There were no employees with emoluments above £60,000.

<b>Defined contribution pension scheme</b>	2025	2024
	£	£
Costs of the scheme to the charity for the year	1,563	1,145
Amount of any contributions outstanding at the year end	338	258
Amount of any contributions prepaid at the year end	-	-

# Wakefield and District Society for Deaf People

## Notes to the accounts continued

### for the year ended 31 March 2025

<b>4 Restricted funds</b>	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
WMDC - Support services	2,001	76,181	77,830	-	352
NOVA - Thinking Differently	12,836	-	12,836	-	-
Prosper Wakefield District 1	7,642	-	7,642	-	-
WG Edwards	2,000	-	2,000	-	-
Prosper Wakefield District 2	2,236	-	1,821	(415)	-
WMDC - Our year 2024	1,190	-	632	(558)	-
Birkdale Trust 1	789	-	789	-	-
NLCF 1	18,848	-	16,973	(470)	1,405
WMDC - Community dev.	500	-	337	(163)	-
Charities Aid Foundation	-	500	500	-	-
Prosper Wakefield District 3	-	6,074	-	-	6,074
Birkdale Trust 2	-	2,000	-	-	2,000
Wharfedale Foundation	-	2,500	45	-	2,455
WACCL	-	2,500	-	-	2,500
Arnold Clark	-	1,000	-	-	1,000
Jimmy Balmforth (Elderly) Fund	12,884	-	-	-	12,884
NLCF 2	-	46,470	565	-	45,905
Gladys Hardman Fund	11,096	-	-	-	11,096
	<u>72,022</u>	<u>137,225</u>	<u>121,970</u>	<u>(1,606)</u>	<u>85,671</u>

#### Fund name

#### Purpose of restriction

WMDC - Support services	To provide the Deaf and Hard of Hearing Support Service.
NOVA - Thinking Differently	To support capacity and development of the charity.
Prosper Wakefield District 1	Towards equipment, room hire, utilities and property maintenance.
WG Edwards	Towards equipment.
Prosper Wakefield District 2	To respond to the changing environment.
WMDC - Our year 2024	Towards the Wakefield Deaf Society Heritage Project - a permanent display of the Society's 102 year history and artefacts.
Birkdale Trust 1	Towards British Sign Language sessions.
NLCF 1	Children's and Young Persons funding towards The Young Deaf Project.
WMDC - Community dev.	Towards Making Wakefield Inclusive - to provide accessible events by providing BSL interpreters.
Charities Aid Foundation	From the Bentley Advancing Life Chances Small Grants programme to produce accessible videos.
Prosper Wakefield District 3	To fund salary costs towards the development of our work with deaf children and young people.
Birkdale Trust 2	To support activity costs for our work with deaf children and young people.
Wharfedale Foundation	To support activity costs for the deaf community.
WACCL	To support activity costs for our work with deaf children and young people.
Arnold Clark	To support activity costs for our work with deaf children and young people.
Jimmy Balmforth (Elderly) Fund	To provide support and activities for elderly deaf people.
NLCF 2	To provide an IAG and Befriending service for the deaf community.
Gladys Hardman Fund	To support deaf children's activities.

The transfers relate to a contribution to overhead costs.

# Wakefield and District Society for Deaf People

## Notes to the accounts continued

### for the year ended 31 March 2025

<b>5 Tangible assets</b>	Freehold property	Property improvement	Fixtures and Fittings	Computer Equipment	Total
<b>Cost</b>	£	£	£	£	£
At 1 April 2024	1,207	99,139	40,671	4,273	145,290
Disposals	-	-	-	-	-
At 31 March 2025	1,207	99,139	40,671	4,273	145,290
<b>Depreciation</b>					
At 1 April 2024	-	99,139	34,919	4,273	138,331
Charge for year	-	-	1,263	-	1,263
At 31 March 2025	-	99,139	36,182	4,273	139,594
<b>Net book value</b>					
At 31 March 2025	1,207	-	4,489	-	5,696
At 31 March 2024	1,207	-	5,752	-	6,959
<b>6 Debtors and prepayments</b>				2025	2024
				£	£
Prepayments				1,925	2,001
				1,925	2,001
<b>7 Current asset investments</b>				2025	2024
				£	£
Cash equivalents on deposit				47,918	45,657
				47,918	45,657
<b>8 Cash at bank and in hand</b>				2025	2024
				£	£
Cash at bank				165,173	126,559
Cash held by payroll company				1,789	-
Cash in hand				587	568
				167,549	127,127
<b>9 Creditors and accruals</b>				2025	2024
				£	£
Creditors				-	584
Accruals				2,976	2,383
Taxation and social security				-	335
Other creditors				338	258
				3,314	3,560

**Wakefield and District Society for Deaf People**  
**Notes to the accounts continued**  
**for the year ended 31 March 2025**

<b>10 Designated funds</b>	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Building maintenance fund	10,000	-	-	-	10,000
	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,000</u>

<b>Fund name</b>	<b>Reason for designation</b>
Building maintenance fund	To put aside funds for major building repairs.

**11 Related party transactions**

**Trustee expenses**

During the year 2 trustees were paid a total of £191 in respect of travel (previous year: 2 trustees and £484).

**Trustee remuneration and benefits**

No trustee received any remuneration or benefit during this or the previous year.

**Remuneration and benefits received by key management personnel**

The total employee benefits received by key management personnel were £29,496 (previous year: £26,644).

**12 Operating leases**

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:	2025	2024
	£	£
Within one year	461	461
In the second to fifth years inclusive	960	1,421
Over five years from the balance sheet date	-	-
	<u>1,421</u>	<u>1,882</u>

# Wakefield and District Society for Deaf People

## Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2025

	2025 Unrestricted funds £	2024 Unrestricted funds £	2025 Restricted funds £	2024 Restricted funds £	2025 Total funds £	2024 Total funds £
<b>Income</b>						
Grants and donations	27,819	4,226	137,225	154,501	165,044	158,727
Sales and fees	24,481	20,621	-	-	24,481	20,621
Bar income	-	295	-	-	-	295
Fundraising events	-	1,321	-	-	-	1,321
Deposit account interest	2,720	2,258	-	-	2,720	2,258
<b>Total income</b>	<b>55,020</b>	<b>28,721</b>	<b>137,225</b>	<b>154,501</b>	<b>192,245</b>	<b>183,222</b>
<b>Expenditure</b>						
Salaries, NI and pension	5,212	-	84,648	70,408	89,860	70,408
Payroll costs	-	129	1,343	1,586	1,343	1,715
Insurance	1,454	1,188	1,367	1,367	2,821	2,555
Utilities	3,525	-	1,596	4,266	5,121	4,266
Repairs and maintenance	1,657	1,748	2,350	2,051	4,007	3,799
Cleaning	1,370	210	1,428	2,525	2,798	2,735
Telephone and broadband	1,930	110	2,519	3,684	4,449	3,794
Stationery and postage	252	493	319	720	571	1,213
Photocopying and lease	105	-	548	549	653	549
IT maintenance	-	120	2,663	1,570	2,663	1,690
Staff and volunteer development	79	-	1,002	931	1,081	931
BSL Interpreter fees	1,494	-	535	1,667	2,029	1,667
BSL Translation fees	-	154	956	1,260	956	1,414
Project expenditure	393	1,051	5,047	3,112	5,440	4,163
WDSDP Group expenditure	1,899	1,142	-	-	1,899	1,142
BSL Courses expenditure	7,291	-	2,588	2,231	9,879	2,231
Travel expenses	546	-	1,054	2,155	1,600	2,155
Equipment	-	-	10,291	10,354	10,291	10,354
Bar expenditure	180	627	-	-	180	627
Accountancy and Independent exam	-	-	1,716	2,796	1,716	2,796
Professional fees	35	-	-	-	35	-
Depreciation	1,263	1,798	-	-	1,263	1,798
<b>Total expenditure</b>	<b>28,685</b>	<b>8,770</b>	<b>121,970</b>	<b>113,232</b>	<b>150,655</b>	<b>122,002</b>
<b>Net income / (expenditure)</b>	<b>26,335</b>	<b>19,951</b>	<b>15,255</b>	<b>41,269</b>	<b>41,590</b>	<b>61,220</b>
<b>Fund balances brought forward</b>	<b>106,412</b>	<b>86,461</b>	<b>72,022</b>	<b>30,753</b>	<b>178,434</b>	<b>117,214</b>
<b>Fund balances carried forward</b>	<b>134,353</b>	<b>106,412</b>	<b>85,671</b>	<b>72,022</b>	<b>220,024</b>	<b>178,434</b>