

WARRINGTON & DISTRICT SOCIETY FOR DEAF PEOPLE

England & Wales · Charity number 1092937

Details

Status Registered

Legal form Charitable company

Company number [04404869](#)

Registered 2002-07-12

Register [View on the Charity Commission register](#)

Contact

Address 11-13 Wilson Patten Street
Warrington
WA1 1PG

Phone 01925634640

Email ADMIN@WSDSP.CO.UK

Website wdsdp.co.uk

Activities

Objects: THE RELIEF OF DEAF OR DUMB PERSONS RESIDENT IN THE BOROUGH OF WARRINGTON AND SUCH OTHER AREAS IN THE COUNTY OF CHESHIRE AS THE COUNCIL OF MANAGEMENT MAY FROM TIME TO TIME DECIDE IN ALL OR ANY OF THE FOLLOWING WAYS OR IN SUCH OTHER WAYS AS THE COUNCIL OF MANAGEMENT THINK FIT:A) THE PROVISION AND MAINTENANCE OF RESIDENTIAL REHABILITATION UNITS AND ACCOMMODATION FOR SUCH PERSONS IN NEED OF RESIDENTIAL CARE;B) THE PROVISION AND MAINTENANCE OF SOCIAL WELFARE CENTRES;C) THE PROVISION AND MAINTENANCE OF RELIGIOUS AND RECREATIONAL FACILITIES WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR SUCH PERSONS;D) THE PROVISION OF EDUCATION AND OF VOCATIONAL TRAINING;E) THE PROVISION OF ASSISTANCE IN OBTAINING EMPLOYMENT.

Activities: To enhance the lives of Deaf & hard of hearing people who are vulnerable & socially isolated within the local community. To ensure that Deaf people's social, cultural & linguistic needs are met by the continuing services & support which we provide - a total inclusive place for the Deaf community with OAP afternoons, bingo, snooker matches, Deaf Caf?, Deaf Children's & CODA parties & BSL Choir.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Disability
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- **Area of benefit:** THE BOROUGH OF WARRINGTON AND SUCH OTHER AREAS IN THE COUNTY OF CHESHIRE.
- Warrington

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£123,668	£109,185	-	-
2024-03-31	£52,653	£74,805	-	-
2023-03-31	£47,660	£51,351	-	-
2022-03-31	£44,745	£41,601	-	-
2021-03-31	£39,896	£32,776	-	-

Trustees

Name	Role	Appointed
MICHAEL BRYAN	Chair	
Daniel Bernard Birtles		2021-04-30
Gregory Pierssene		2016-03-02
Jason Parry		2024-12-09
MAVIS MCCUE		
Wilhem Robert Baker		2015-01-19

WARRINGTON & DISTRICT SOCIETY FOR DEAF PEOPLE

England & Wales - Charity number 1092937

Accounts

REGISTERED COMPANY NUMBER: 04404869 (England and Wales)
REGISTERED CHARITY NUMBER: 1092937

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
Warrington & District Society For Deaf
People

Voisey & Co LLP
Chartered Accountants
8 Winmarleigh Street
Warrington
Cheshire
WA1 1JW

**Warrington & District Society For Deaf
People**

**Contents of the Financial Statements
for the Year Ended 31 March 2025**

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**Warrington & District Society For Deaf
People**

**Report of the Trustees
for the Year Ended 31 March 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Warrington & District Society for Deaf People (WDS DP) exists to promote equality, inclusion, and independence for Deaf and hard-of-hearing individuals across Warrington and surrounding areas. Our aims are:

- To provide accessible communication support and advocacy.
- To deliver community-based services that reduce isolation and improve wellbeing.
- To raise awareness of Deaf culture and British Sign Language (BSL) within the wider community.

Significant activities

During the year, WDS DP delivered a range of services and initiatives, including:

- Community Wellbeing Support - tailored assistance for Deaf individuals with additional needs.
- Social Club Activities - continued to run regular sessions, including Wednesday afternoon gatherings, Friday evening socials, participation in the snooker league on Thursdays, and the Sign Choir, promoting community engagement and inclusion.
- Social Inclusion Activities - darts and pickleball sessions, plus participation in local leagues.
- Advocacy and Advice - supporting clients with housing, health, and benefits issues.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Key achievements for the year include:

- Development of the PA Service - held a series of meetings with social care teams, direct payments staff, and Community Catalyst to design a service model that meets the needs of Deaf individuals.
- Development and delivery of a BSL course in partnership with Signature, supporting learners to gain accredited qualifications and promoting Deaf awareness.
- Continued delivery of Community Wellbeing Support, helping Deaf people access housing advice, health services, and reduce isolation.
- Organised social inclusion activities, including darts and pickleball sessions, strengthening community engagement.
- Partnership with Deafness Sensory Network - collaborated to deliver youth sessions, providing opportunities for young Deaf people to engage and develop skills.
- Staff involvement in Warrington Children Hearing Support Working Group, contributing expertise to improve services for children with hearing loss.

FINANCIAL REVIEW

Financial position

The charity's income for the year was £123,668, with expenditure of £107,767, resulting in a surplus of £15,901. The financial position remains stable, enabling the charity to continue delivering its core services and invest in future developments.

**Warrington & District Society For Deaf
People**

**Report of the Trustees
for the Year Ended 31 March 2025**

FINANCIAL REVIEW

Principal funding sources

Our income was derived from:

Rent from tenants

Training room hire

Delivery of BSL and Deaf Awareness training

Grants from Awards for All and Marketor Trust, which supported the development of marketing materials and the revamp of our website.

Reserves policy

The charity seeks to maintain reserves sufficient to cover at least four months of operating costs, ensuring financial resilience and continuity of services. At year-end, free reserves (excluding fixed assets) stood at £217,670, which is considered adequate within policy.

FUTURE PLANS

Looking ahead to 2025-2026, Warrington & District Society for Deaf People aims to:

Launch the PA Service - begin delivering personal assistance to Deaf individuals, supporting independence and social inclusion.

Develop a Tuesday Craft and Art Group - create opportunities for creativity and social interaction within the Deaf community.

Encourage Deaf people to take part in physical activities - expand our sports and wellbeing offer, building on existing darts and pickleball sessions to promote healthier lifestyles.

Strengthen marketing efforts - implement effective marketing strategies to:

Increase uptake of Level 1 BSL courses, introduce Level 2 BSL courses, and grow participation in Deaf Awareness training.

Boost training room bookings, ensuring the space is fully utilized for community and external events

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity is governed by a Board of Trustees who are responsible for strategic oversight and compliance. Trustees are recruited through an open process, which includes advertising vacancies and conducting interviews to ensure suitability and alignment with the charity's objectives.

Recruitment and appointment of new trustees

During the year, the charity continued efforts to recruit and appoint new trustees. While these efforts have not yet resulted in additional appointments, the organisation remains committed to strengthening governance and will maintain its recruitment process to attract individuals with relevant skills and experience.

Induction and training of new trustees

The charity provides a structured induction for all new trustees to ensure they understand their roles, responsibilities, and the organisation's objectives. Training is offered regularly throughout the year, and trustees participate in an annual away day focused on governance, strategic planning, and team development.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04404869 (England and Wales)

**Warrington & District Society For Deaf
People**

**Report of the Trustees
for the Year Ended 31 March 2025**

Registered Charity number

1092937

Registered office

Warrington Deaf Centre
11-13 Wilson Patten Street
Warrington
Cheshire
WA1 1PG

Trustees

W R Baker Planner
D B Birtles Head Of Digital & It
M Bryan Elect
S M Hawkins (resigned 10.12.24)
Mrs M McCue Free Lance Interpreter
G Pierssene Senior Credit Risk Analyst
J A Parry Postal Worker (appointed 11.12.24)
S L P Dean (resigned 10.12.24)

Company Secretary

Mrs M McCue

Independent Examiner

Janine Boyo
Voisey & Co LLP
Chartered Accountants
8 Winmarleigh Street
Warrington
Cheshire
WA1 1JW

Advisers

Bankers : National Westminster Bank plc, 23 Sankey Street, Warrington, Cheshire, WA1 1QF

Solicitors : Taylor Rose 5 Palmyra Square, Warrington, Cheshire, WA1 1BW

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Warrington & District Society For Deaf People for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

**Warrington & District Society For Deaf
People**

**Report of the Trustees
for the Year Ended 31 March 2025**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

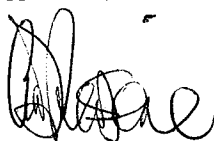
Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 13 January 2026 and signed on its behalf by:



G Pierssene - Trustee

**Independent Examiner's Report to the Trustees of
Warrington & District Society For Deaf
People**

Independent examiner's report to the trustees of Warrington & District Society For Deaf People ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited 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 Charities Act 2011 ('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.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Janine Boyo

Voisey & Co LLP
Chartered Accountants
8 Winmarleigh Street
Warrington
Cheshire
WA1 1JW

13 January 2026

**Warrington & District Society For Deaf
People**

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2025**

	Notes	Unrestricted fund £	Restricted funds £	Endowment fund £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies		22,627	-	-	22,627	5,436
Charitable activities						
Enhancement of the lives of the deaf and hard of hearing		-	19,000	-	19,000	-
Other trading activities	2	75,010	-	-	75,010	44,609
Investment income	3	7,031	-	-	7,031	2,608
Total		<u>104,668</u>	<u>19,000</u>	<u>-</u>	<u>123,668</u>	<u>52,653</u>
EXPENDITURE ON						
Charitable activities						
Enhancement of the lives of the deaf and hard of hearing		<u>109,185</u>	<u>-</u>	<u>-</u>	<u>109,185</u>	<u>74,804</u>
Net gains on investments		<u>-</u>	<u>-</u>	<u>1,418</u>	<u>1,418</u>	<u>455</u>
NET INCOME/(EXPENDITURE)		(4,517)	19,000	1,418	15,901	(21,696)
Transfers between funds	11	<u>(1,700)</u>	<u>-</u>	<u>1,700</u>	<u>-</u>	<u>-</u>
Net movement in funds		(6,217)	19,000	3,118	15,901	(21,696)
RECONCILIATION OF FUNDS						
Total funds brought forward		<u>305,094</u>	<u>312,922</u>	<u>60,783</u>	<u>678,799</u>	<u>700,495</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>298,877</u></u>	<u><u>331,922</u></u>	<u><u>63,901</u></u>	<u><u>694,700</u></u>	<u><u>678,799</u></u>

The notes form part of these financial statements

**Warrington & District Society For Deaf
People**

**Balance Sheet
31 March 2025**

	Notes	Unrestricted fund £	Restricted funds £	Endowment fund £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS						
Tangible assets	7	164,108	312,922	-	477,030	485,028
Investments	8	-	-	28,151	28,151	26,733
		<u>164,108</u>	<u>312,922</u>	<u>28,151</u>	<u>505,181</u>	<u>511,761</u>
CURRENT ASSETS						
Debtors	9	3,597	-	-	3,597	1,235
Cash at bank and in hand		143,561	19,000	35,750	198,311	174,514
		<u>147,158</u>	<u>19,000</u>	<u>35,750</u>	<u>201,908</u>	<u>175,749</u>
CREDITORS						
Amounts falling due within one year	10	(12,389)	-	-	(12,389)	(8,711)
		<u>134,769</u>	<u>19,000</u>	<u>35,750</u>	<u>189,519</u>	<u>167,038</u>
NET CURRENT ASSETS						
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>298,877</u>	<u>331,922</u>	<u>63,901</u>	<u>694,700</u>	<u>678,799</u>
NET ASSETS		<u><u>298,877</u></u>	<u><u>331,922</u></u>	<u><u>63,901</u></u>	<u><u>694,700</u></u>	<u><u>678,799</u></u>
FUNDS						
Unrestricted funds	11				298,877	305,094
Restricted funds					331,922	312,922
Endowment funds					63,901	60,783
TOTAL FUNDS					<u><u>694,700</u></u>	<u><u>678,799</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

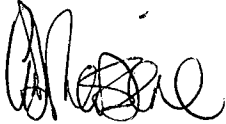
The notes form part of these financial statements

**Warrington & District Society For Deaf
People**

**Balance Sheet - continued
31 March 2025**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 13 January 2026 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'G Pierssene', written in a cursive style.

G Pierssene - Trustee

The notes form part of these financial statements

**Warrington & District Society For Deaf
People**

**Notes to the Financial Statements
for the Year Ended 31 March 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The financial statements are presented in sterling and all values are rounded to the nearest pound (£) except when otherwise stated.

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d);
- the requirements of paragraphs 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A;
- the requirement of paragraph 33.7.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations, are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

**Warrington & District Society For Deaf
People**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

1. ACCOUNTING POLICIES - continued

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

- Expenditure on charitable activities includes the costs incurred by the charity to enable it to fulfil its core operations.

- Other expenditure represents those items not falling into any other heading.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 15% to 25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with bank, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's statement of financial position when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the net asset and settle the liability simultaneously.

**Warrington & District Society For Deaf
People**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

1. ACCOUNTING POLICIES - continued

Cash and cash equivalents

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised costs using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Other financial assets

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in profit or loss, except that investments in equity instruments that are not publically traded and whose fair values cannot be measured reliably are measured at cost less impairment.

Impairment of financial assets

Financial assets, other than those held at fair value through profit or loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the company transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

**Warrington & District Society For Deaf
People**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

1. ACCOUNTING POLICIES - continued

Cash and cash equivalents

2. OTHER TRADING ACTIVITIES

	31.3.25	31.3.24
	£	£
Room hire	45,278	44,609
BSL training	4,652	-
Provision of Support work	25,080	-
	<u>75,010</u>	<u>44,609</u>

3. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Deposit account interest	6,429	2,028
Income from Investments	602	580
	<u>7,031</u>	<u>2,608</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.25	31.3.24
	£	£
Depreciation - owned assets	9,090	11,253
Independent examination fee	1,440	-
	<u>10,530</u>	<u>11,253</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Warrington & District Society For Deaf
People**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.25	31.3.24
Admin	3	1
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

7. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 April 2024	551,478	28,169	62,348	641,995
Additions	-	-	1,092	1,092
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 March 2025	551,478	28,169	63,440	643,087
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
DEPRECIATION				
At 1 April 2024	111,478	4,225	41,264	156,967
Charge for year	-	3,592	5,498	9,090
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 March 2025	111,478	7,817	46,762	166,057
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET BOOK VALUE				
At 31 March 2025	440,000	20,352	16,678	477,030
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 March 2024	440,000	23,944	21,084	485,028
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

8. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 April 2024	26,733
Revaluations	1,418
	<u> </u>
At 31 March 2025	28,151
	<u> </u>
NET BOOK VALUE	
At 31 March 2025	28,151
	<u> </u>
At 31 March 2024	26,733
	<u> </u>

There were no investment assets outside the UK.

**Warrington & District Society For Deaf
People**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

8. FIXED ASSET INVESTMENTS - continued

Cost or valuation at 31 March 2025 is represented by:

		Listed investments
Valuation in 2025		£ 1,418
Cost		26,733
		<u>28,151</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade debtors	3,597	1,235
	<u>3,597</u>	<u>1,235</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade creditors	308	490
Social security and other taxes	2,623	984
Other creditors	4,282	905
Accrued expenses	5,176	6,332
	<u>12,389</u>	<u>8,711</u>

11. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	Transfers between funds	At 31.3.25
	£	£	£	£
Unrestricted funds				
General fund	305,094	(4,517)	(1,700)	298,877
Restricted funds				
Big Lottery Fund				
Marketor Fund	312,922	4,000	-	316,922
Warrington Voluntary Action	-	10,000	-	10,000
	-	5,000	-	5,000
	<u>312,922</u>	<u>19,000</u>	<u>-</u>	<u>331,922</u>
Endowment funds				
Richardson Estate Trust Fund	60,783	1,418	1,700	63,901
	<u>60,783</u>	<u>1,418</u>	<u>1,700</u>	<u>63,901</u>
TOTAL FUNDS	<u>678,799</u>	<u>15,901</u>	<u>-</u>	<u>694,700</u>

**Warrington & District Society For Deaf
People**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

11. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	104,668	(109,185)	-	(4,517)
Restricted funds				
Big Lottery Fund				
	4,000	-	-	4,000
Marketor Fund	10,000	-	-	10,000
Warrington Voluntary Action	5,000	-	-	5,000
	19,000	-	-	19,000
Endowment funds				
Richardson Estate Trust Fund	-	-	1,418	1,418
TOTAL FUNDS	<u>123,668</u>	<u>(109,185)</u>	<u>1,418</u>	<u>15,901</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	328,945	(22,151)	(1,700)	305,094
Restricted funds				
Big Lottery Fund				
	312,922	-	-	312,922
Endowment funds				
Richardson Estate Trust Fund	58,628	455	1,700	60,783
TOTAL FUNDS	<u>700,495</u>	<u>(21,696)</u>	<u>-</u>	<u>678,799</u>

**Warrington & District Society For Deaf
People**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	52,653	(74,804)	-	(22,151)
Endowment funds				
Richardson Estate Trust Fund	-	-	455	455
TOTAL FUNDS	<u>52,653</u>	<u>(74,804)</u>	<u>455</u>	<u>(21,696)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	328,945	(26,668)	(3,400)	298,877
Restricted funds				
Big Lottery Fund				
Marketor Fund	312,922	4,000	-	316,922
Warrington Voluntary Action	-	10,000	-	10,000
	-	5,000	-	5,000
	<u>312,922</u>	<u>19,000</u>	<u>-</u>	<u>331,922</u>
Endowment funds				
Richardson Estate Trust Fund	58,628	1,873	3,400	63,901
TOTAL FUNDS	<u>700,495</u>	<u>(5,795)</u>	<u>-</u>	<u>694,700</u>

**Warrington & District Society For Deaf
People**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	157,321	(183,989)	-	(26,668)
Restricted funds				
Big Lottery Fund				
	4,000	-	-	4,000
Marketor Fund	10,000	-	-	10,000
Warrington Voluntary Action	5,000	-	-	5,000
	<u>19,000</u>	<u>-</u>	<u>-</u>	<u>19,000</u>
Endowment funds				
Richardson Estate Trust Fund	-	-	1,873	1,873
	<u>176,321</u>	<u>(183,989)</u>	<u>1,873</u>	<u>(5,795)</u>

Transfers between funds

On 21 June 2004, £50,000 of the Richardson Estate Trust Fund, a restricted fund, was transferred to general funds. These funds were to be used for the building improvements.

1/30th of the funds transferred are returned each year for the next 30 years to the restricted fund. The first repayment was made on 17 October 2005.

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

13. RESTRICTED FUNDS

Big Lottery Award For All

We receive this funding to subsidise the travelling expenses of representatives from all Deaf Clubs in England to attend a conference to discuss about safeguarding their future.

Marketor Fund

This is funding received to support purchasing marketing materials. This includes materials such as mugs, pop up banner and tablecloth. It has also been used to provide the funding for the set up of the new website.

WVA Grant

This funding supports crafts and lunches for attendees to the Tuesday craft group.

**Warrington & District Society For Deaf
People**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

14. PENSION SCHEME

The charity operates a defined contribution scheme. The assets of the scheme are held separately from the assets of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £962 (2024: £721).

**Warrington & District Society For Deaf
People**

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2025**

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	22,627	5,436
Other trading activities		
Room hire	45,278	44,609
BSL training	4,652	-
Provision of Support work	25,080	-
	75,010	44,609
Investment income		
Deposit account interest	6,429	2,028
Income from Investments	602	580
	7,031	2,608
Charitable activities		
Grants	19,000	-
	19,000	-
Total incoming resources	123,668	52,653
EXPENDITURE		
Charitable activities		
Wages	52,754	27,068
Pensions	962	721
Rates and water	2,558	1,781
Insurance	7,154	3,019
Light and heat	17,899	14,979
Telephone	553	833
Postage and stationery	322	127
Sundries	710	605
Cleaning	5,719	478
Computer costs	154	570
Interpreter fees	100	270
Repairs & Renewals	6,665	10,755
Refuse costs	1,564	1,180
DBS checks	88	-
BSL fees	936	-
Depn of plant & machinery	3,592	4,225
Depn of fixtures & fittings	5,499	7,028
	107,229	73,639

This page does not form part of the statutory financial statements

**Warrington & District Society For Deaf
People**

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2025**

	31.3.25 £	31.3.24 £
Support costs		
Finance		
Bank charges	191	-
Governance costs		
Accountancy fees	1,765	1,165
Total resources expended	<u>109,185</u>	<u>74,804</u>
Net income/(expenditure) before gains and losses	14,483	(22,151)
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	1,418	455
Net income/(expenditure)	<u><u>15,901</u></u>	<u><u>(21,696)</u></u>

This page does not form part of the statutory financial statements

WARRINGTON & DISTRICT SOCIETY FOR DEAF PEOPLE

England & Wales - Charity number 1092937

Accounts

REGISTERED COMPANY NUMBER: 04404869 (England and Wales)

REGISTERED CHARITY NUMBER: 1092937

Report of the Trustees and

Unaudited Financial Statement for the Year Ended 31 March 2024

For

Warrington & District Society for Deaf People

Independent Examiner's Report to the Trustees of
Warrington & District Society For Deaf People

**Independent Examiner's Report to the Trustees of Warrington & District Society for Deaf People
(‘the Company’)**

I report to the charity Trustees on my examination of the account of the Company for the year ended 31 March 2024.

Responsibilities and Basis of Report

As the charity's Trustees of the Company (and also its Directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited 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 Charities Act 2011 ('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.

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Mrs P A Sharrock – Independent Examiner
35 Walton Road
Stockton Heath
Warrington
Cheshire
WA4 6NW

Date:

Warrington & District Society For Deaf People

Statement of Financial Activities
For the Year Ended 31 March 2024

		Unrestricted	Restricted	Endowment	31.3.24	31.3.23
	Notes	Fund	Fund	Fund	Total	Total
		£	£	£	Funds	Funds
					£	£
INCOME AND ENDOWMENTS FROM						
Rents		44,609	-	-	44,609	38,528
Donations, grants & legacies		5,436	-	-	5,436	7,621
Investment Income	2	2,608	-	-	2,608	1,511
		-----	-----	-----	-----	-----
Total		52,653	-	-	52,653	47,660
		-----	-----	-----	-----	-----
EXPENDITURE ON						
Raising Funds	3	74,805	-	-	74,805	51,351
		-----	-----	-----	-----	-----
Net gains on investments		-	-	455	455	232
		-----	-----	-----	-----	-----
NET INCOME/(EXPENDITURE)		(22,152)	-	455	(21,697)	(3,459)
TRANSFER BETWEEN FUNDS		(1,700)	-	1,700	-	-
		-----	-----	-----	-----	-----
NET INCOME AFTER TRANSFER		(23,852)	-	2,155	(21,697)	(3,459)
		-----	-----	-----	-----	-----
RECONCILIATION OF FUNDS						
Total funds brought forward		328,945	312,922	58,628	700,495	703,954
		-----	-----	-----	-----	-----
TOTAL FUNDS CARRIED FORWARD		305,093	312,922	60,783	678,798	700,495
		=====	=====	=====	=====	=====

The notes form part of these financial statements

Warrington & District Society For Deaf People

Balance Sheet

For the Year Ended 31 March 2024

					31.3.24	31.3.23
		Unrestricted	Restricted	Endowment	Total	Total
		Fund	Fund	Fund	Funds	Funds
	Notes	£	£	£	£	£
FIXED ASSETS						
Tangible Assets	7	172,106	312,922	-	485,028	452,186
Investments	8	-		26,733	26,733	26,278
		<u>172,106</u>	<u>312,922</u>	<u>26,733</u>	<u>511,761</u>	<u>478,464</u>
CURRENT ASSETS						
Debtors	9	1,235	-	-	1,235	2,208
Cash at bank and in hand		140,465	-	34,050	174,515	223,270
		<u>141,700</u>	<u>-</u>	<u>34,050</u>	<u>175,750</u>	<u>225,478</u>
CREDITORS						
Amounts falling due within One year	10	(8,713)	-	-	(8,713)	(3,447)
		<u>132,987</u>	<u>-</u>	<u>34,050</u>	<u>167,037</u>	<u>222,031</u>
NET CURRENT ASSETS						
		<u>132,987</u>	<u>-</u>	<u>34,050</u>	<u>167,037</u>	<u>222,031</u>
TOTAL ASSETS LESS CURRENT LIABILITIES						
		<u>305,093</u>	<u>312,922</u>	<u>60,783</u>	<u>678,798</u>	<u>700,495</u>
NET ASSETS						
		<u>305,093</u>	<u>312,922</u>	<u>60,783</u>	<u>678,798</u>	<u>700,495</u>
		=====	=====	=====	=====	=====
FUNDS						
	11					
Unrestricted Funds					305,093	328,945
Restricted Funds					312,922	312,922
Endowment Funds					60,783	58,628
					<u>678,798</u>	<u>700,495</u>
TOTAL FUNDS						
					<u>678,798</u>	<u>700,495</u>
					=====	=====

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The notes form part of these financial statements

Warrington & District Society For Deaf People

Balance Sheet - continued

For the Year Ended 31 March 2024

The Trustees acknowledge their responsibility for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on [] and were signed on its behalf by:

.....
Gregory Pierssene, Treasurer

Warrington & District Society For Deaf People

Notes to the Financial Statements For the Year Ended 31 March 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Tangible Fixed Assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

- Fixtures and Fittings; 15%- 25% written down value.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Warrington & District Society For Deaf People

Notes to the Financial Statements - continued For the Year Ended 31 March 2024

2. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Income from shares	580	549
Deposit account interest	2,028	962
	-----	-----
	2,608	1,511
	-----	-----

3. RAISING FUNDS

	31.3.24	31.3.23
	£	£
Support costs	74,805	51,315
	-----	-----

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.24	31.3.23
	£	£
Depreciation – owned assets	11,253	4,063
	=====	=====

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no Trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' Expenses

There were no Trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Continued...

Warrington & District Society For Deaf People

Notes to the Financial Statements - continued
For the Year Ended 31 March 2024

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Fund £	Restricted Fund £	Endowment Fund £	Total Funds £
INCOME				
Rents	38,528			38,528
Donations, grants & legacies	7,621	-	-	7,621
Investment income	1,511	-	-	1,511
	_____	_____	_____	_____
Total	47,660	-	-	47,660
	_____	_____	_____	_____
EXPENDITURE ON				
Raising funds	51,351	-	-	51,351
	_____	_____	_____	_____
Net gains on investments	-	-	232	232
	_____	_____	_____	_____
NET INCOME/(EXPENDITURE)	(3,691)	-	232	(3,459)
TRANSFER BETWEEN FUNDS	{1,700}	-	1,700	-
	_____	_____	_____	_____
NET INCOME AFTER TRANSFER	(5,391)	-	1,932	(3,459)
	_____	_____	_____	_____
RECONCILIATION OF FUNDS				
Total funds brought forward	334,336	312,922	56,696	703,954
	_____	_____	_____	_____
TOTAL FUNDS CARRIED FORWARD	328,945	312,922	58,628	700,495
	=====	=====	=====	=====

Continued...

Warrington & District Society For Deaf People

Notes to the Financial Statements - continued
For the Year Ended 31 March 2024

7. TANGIBLE FIXED ASSETS

	Freehold Property £	Kitchen £	Fixtures and Fittings £	Totals £
COST				
At 1 April 2023	551,478	-	46,422	597,900
Additions	-	28,169	15,926	44,095
	-----	-----	-----	-----
At 31 March 2024	551,478	28,169	62,348	641,995
	-----	-----	-----	-----
DEPRECIATION				
At 1 April 2023	111,478	-	34,236	145,714
Change for year	-	4,225	7,028	11,253
	-----	-----	-----	-----
At 31 March 2024	111,478	4,225	41,264	156,967
	-----	-----	-----	-----
NET BOOK VALUE				
At 31 March 2024	440,000	23,944	21,084	485,028
	=====	=====	=====	=====
At 31 March 2023	440,000	-	12,186	452,186
	=====	=====	=====	=====

8. FIXED ASSET INVESTMENTS

	Listed Investment £
MARKET VALUE	
At 1 April 2023	26,278
Charge at market value	455

At 31 March 2024	26,733
	=====

There were no investment assets outside the UK.

Warrington & District Society For Deaf People

Notes to the Financial Statements - continued
For the Year Ended 31 March 2024

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade debtors	1,235	1,085
Prepayments	-	1,123
	<u>1,235</u>	<u>2,208</u>
	=====	=====

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade creditors	492	902
Social security and other taxes	984	1,132
Other creditors	905	192
Accrued expenses	6,332	1,221
	<u>8,713</u>	<u>3,447</u>
	=====	=====

11. MOVEMENT IN FUNDS

	At 1.4.23	Expenditure/ Net Gains in Investment	Transfer	At 31.3.24
	£	£	£	£
Unrestricted Funds				
General Fund	328,945	(22,152)	(1,700)	305,093
Restricted Funds				
Big Lottery Fund	312,922	-	-	312,922
Endowment Funds				
Richardson Estate Trust Fund	58,628	455	1,700	60,783
	<u>700,495</u>	<u>(21,697)</u>	<u>-</u>	<u>678,798</u>
TOTAL FUNDS	=====	=====	=====	=====

Net movement in funds, included in the above are as follows:

	Incoming Resources	Resources Expended	Interfund Movement Transfer	in Funds
	£	£	£	£
Unrestricted Funds				
General Fund	52,653	(74,805)	(1,700)	(23,852)
	=====	=====	=====	=====

Warrington & District Society For Deaf People

Notes to the Financial Statements - continued

For the Year Ended 31 March 2024

11. MOVEMENT IN FUNDS – continued

Comparatives for movement in funds

	At 1.4.22	Net Movement in Funds	At 31.3.23
	£	£	£
Unrestricted Funds			
General Fund	334,336	(5,391)	328,945
Restricted Funds			
Big Lottery Fund	312,922	-	312,922
Endowment Funds			
Richardson Estate Trust Fund	56,696	1,932	58,628
TOTAL FUNDS	<u>703,954</u> =====	<u>(3,459)</u> =====	<u>700,495</u> =====

Comparative net movement in funds, included in the above are as follows:

	Incoming Resources	Resources Expended	Gains/ Losses & Transfers	Movement in Funds
	£	£	£	£
Unrestricted Funds				
General Fund	47,660	(51,351)	(1,700)	5,391
Endowment Funds				
Richardson Estate Trust Fund	-	-	-	-
TOTAL FUNDS	<u>47,660</u> =====	<u>(51,351)</u> =====	<u>(1,700)</u> =====	<u>(5,391)</u> =====

Continued...

Warrington & District Society For Deaf People

Notes to the Financial Statements - continued
For the Year Ended 31 March 2024

11. MOVEMENT IN FUNDS – continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22	Net Movement in Funds	At 31.3.24
	£	£	£
Unrestricted Funds			
General Fund	334,336	(29,243)	305,093
Restricted Funds			
Big Lottery Fund	312,922	-	312,922
Endowment Funds			
Richardson Estate Trust Fund	56,696	4,087	60,783
TOTAL FUNDS	<u>703,954</u> =====	<u>(25,156)</u> =====	<u>678,798</u> =====

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming Resources	Resources Expended	Gains/Losses & Transfer	Movement in Funds
	£	£	£	£
Unrestricted Funds				
General Fund	100,313	(126,156)	(3,400)	(29,243)
Endowment Funds				
Richardson Estate Trust Fund	-	-	4,087	4,087
TOTAL FUNDS	<u>100,313</u> =====	<u>(126,156)</u> =====	<u>687</u> =====	<u>(25,156)</u> =====

Continued...

Warrington & District Society For Deaf People

Notes to the Financial Statements - continued
For the Year Ended 31 March 2024

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

Warrington & District Society For Deaf People

Detailed Statement of Financial Activities For the Year Ended 31 March 2024

INCOME AND ENDOWMENTS

	31.3.24	31.3.23
	£	£
Rents	44,609	38,528
Donations, grants & legacies		
Donations	5,420	4,021
Grants	-	-
Auction	16	3,600
	<hr/> 5,436	<hr/> 7,621
Investment Income		
Income from shares	580	549
Deposit account interest	2,028	962
	<hr/> 2,608	<hr/> 1,511
Total incoming resources	<hr/> 52,653	<hr/> 47,660

EXPENDITURE

Support Costs

Repairs and renewals	10,755	10,207
Wages	23,936	17,790
Pensions	721	918
Rates and water	1,781	1,130
Insurance	3,019	2,724
Light and heat	14,980	6,237
Telephone	833	1,029
Postage and stationery	127	105
Depreciation of tangible and heritage assets	11,253	4,063
Cleaning materials	479	390
Cleaning wages	3,131	2,958
Computer expenses	570	30
Interpreter fees	270	150
Travel	-	695
Refuse collection	1,180	966
Accountancy	1,165	700
Sundries	605	1,259

This page does not form part of the statutory financial statements

Warrington & District Society For Deaf People

Detailed Statement of Financial Activities
For the Year Ended 31 March 2024

	31.3.24	31.3.23
	£	£
Total resources expended	<u>74,805</u>	<u>51,351</u>
Net(expenditure)/income before gains and losses	(22,152)	(3,691)
Realised recognised gains and losses.		
Realised gains/(losses) on fixed asset investments	455	232
Net (expenditure)/income	<u>(21,697)</u> =====	<u>(3,460)</u> =====

This page does not form part of the statutory financial statements

Warrington & District Society Deaf People

Contents of the Financial Statements
For the Year Ended 31 March 2024

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WARRINGTON & DISTRICT SOCIETY FOR DEAF PEOPLE

England & Wales - Charity number 1092937

Accounts

REGISTERED COMPANY NUMBER: 04404869 (England and Wales)
REGISTERED CHARITY NUMBER: 1092937

Report of the Trustees and
Unaudited Financial Statement for the Year Ended 31 March 2023
For
Warrington & District Society for Deaf People

Warrington & District Society For Deaf People

Report of the Trustees

For the Year Ended 31 March 2023

The Trustees who are also Directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a Limited Company, Limited by Guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04404869 (England and Wales)

Registered Charity Number

1092937

Registered Office

Warrington Deaf Centre
11-13 Wilson Patten Street
Warrington
Cheshire
WA1 1PG

Trustees

Michael Bryan
Mavis McCue
Gregory Pierssene
Stephen Hawkins
Wilhelm Baker
Daniel Birtles
Sean Dean

Approved by order of the Board of Trustees on Monday 11 December 2023 and signed on its behalf by:

.....
Gregory Pierssene, Treasurer

Independent Examiner's Report to the Trustees of Warrington & District Society For Deaf People

Independent Examiner's Report to the Trustees of Warrington & District Society for Deaf People ('the Company')

I report to the charity Trustees on my examination of the account of the Company for the year ended 31 March 2023.

Responsibilities and Basis of Report

As the charity's Trustees of the Company (and also its Directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited 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 Charities Act 2011 ('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.

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Mrs P A Sharrock - Independent Examiner
1 Dundonald Avenue
Stockton Heath
Warrington
Cheshire
WA4 6JT

Date:

Warrington & District Society For Deaf PeopleStatement of Financial Activities
For the Year Ended 31 March 2023

	Notes	Unrestricted		Restricted Endowment		
		Total Fund £	Total Fund £	Fund £	Funds £	Funds £
INCOME AND ENDOWMENTS FROM						
Rents		38,528	-	-	38,528	26,673
Donations and Legacies		7,621	-	-	7,621	17,492
Investment Income	2	1,511	-	-	1,511	580
Total		47,660	-	-	47,660	44,745
EXPENDITURE ON						
Raising Funds	3	51,351	-	-	51,351	41,601
Net gains on investments			-	-	232	232
	2,566					
NET INCOME/(EXPENDITURE)		(3,691)	-	232	(3,459)	5,710
TRANSFER BETWEEN FUNDS			(1,700)	-	1,700	-
NET INCOME AFTER TRANSFER		(5,391)	-	1,932	(3,459)	5,710
RECONCILIATION OF FUNDS						
Total funds brought forward			334,336	312,922	56,696	703,954
	698,244					
TOTAL FUNDS CARRIED FORWARD			328,945	312,922	58,628	700,495
						703,954

The notes form part of these financial statements

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Warrington & District Society For Deaf People
Balance Sheet
For the Year Ended 31 March 2023

		Unrestricted		Restricted Endowment		
		Total	Total			
	Notes	Fund	Fund	Fund	Funds	Funds
		£	£	£	£	£
FIXED ASSETS						
Tangible Assets	7	139,264	312,922	-452,186	448,395	
Investments	8	-		26,278	26,278	26,046
		<u>139,264</u>	<u>312,922</u>	<u>26,278</u>	<u>478,464</u>	<u>474,441</u>
CURRENT ASSETS						
Debtors	9	2,208	-	-	2,208	4,951
Cash at bank and in hand			190,920	-	32,350	223,270
		234,759				
		<u>193,128</u>	<u>-</u>	<u>38,350</u>	<u>225,478</u>	<u>239,710</u>
CREDITORS						
Amounts falling due within		10	(3,447)	-	-	(3,447)
		(10,197)				
One year						
NET CURRENT ASSETS			189,681	-	32,350	222,031
		229,513				
TOTAL ASSETS LESS						
CURRENT LIABILITIES			328,945	312,922	58,628	700,495
		703,954				
NET ASSETS		<u>328,945</u>	<u>312,922</u>	<u>58,628</u>	<u>700,495</u>	<u>703,954</u>
		=====				
FUNDS	11					
Unrestricted Funds				328,945	334,336	
Restricted Funds				312,922	312,922	
Endowment Funds				58,628	56,696	
TOTAL FUNDS				<u>700,495</u>	<u>703,954</u>	
				=====		

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The notes form part of these financial statements

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Continued...

Warrington & District Society For Deaf People

Balance Sheet - continued
For the Year Ended 31 March 2023

The Trustees acknowledge their responsibility for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on Monday 11 December 2023 and were signed on its behalf by:

.....
Gregory Pierssene, Treasurer

The notes form part of these financial statements

Warrington & District Society For Deaf People

Notes to the Financial Statements For the Year Ended 31 March 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Tangible Fixed Assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are

charged to the Statement of Financial Activities in the period to which they relate.

Warrington & District Society For Deaf People

Notes to the Financial Statements - continued
For the Year Ended 31 March 2023

2. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Income from shares	549	524
Deposit account interest	962	56
	-----	-----
	1,511	580
	-----	-----

3. RAISING FUNDS

	31.3.23	31.3.22
	£	£
Support costs	51,315	41,601
	-----	-----

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.23	31.3.22
	£	£
Depreciation - owned assets	4,063	2,798
	=====	=====

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no Trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' Expenses

There were no Trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Warrington & District Society For Deaf PeopleNotes to the Financial Statements - continued
For the Year Ended 31 March 2023**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted Fund £	Restricted Fund £	Endowment Fund £	Total Funds £
INCOME				
Rents	26,673			26,673
Donations and legacies	17,492	-	-	17,492
Investment income	580	-	-	580
	-----	-----	-----	-----
Total	44,745	-	-	44,745
	-----	-----	-----	-----
EXPENDITURE ON				
Raising funds	41,601	-	-	41,601
	-----	-----	-----	-----
Net gains on investments	-	-	2,566	2,566
	-----	-----	-----	-----
NET INCOME	3,144	-	2,566	5,710
TRANSFER BETWEEN FUNDS {1,700}		-	1,700	-
	-----	-----	-----	-----
NET INCOME AFTER TRANSFER 1,444	1,444	-	4,266	5,710
	-----	-----	-----	-----
RECONCILIATION OF FUNDS				
Total funds brought forward	332,892	312,922	52,430	698,244
TOTAL FUNDS CARRIED FORWARD	<u>334,336</u>	<u>312,922</u>	<u>56,696</u>	<u>703,954</u>
	=====	=====	=====	=====

Continued...

Warrington & District Society For Deaf People

Notes to the Financial Statements - continued
For the Year Ended 31 March 2023

7. TANGIBLE FIXED ASSETS

	Freehold Property £	Fixtures and Fittings £	Totals £
COST			
At 1 April 2022	551,478	38,568	590,046
Additions	-	7,854	7,854
	-----	-----	-----
At 31 March 2023	551,478	46,422	597,900
	-----	-----	-----
DEPRECIATION			
At 1 April 2022	111,478	30,173	141,651
Change for year	-	4,063	4,063
	-----	-----	-----
At 31 March 2023	111,478	34,236	145,714
	-----	-----	-----
NET BOOK VALUE			
At 31 March 2023	440,000	12,186	452,186
	=====	=====	=====
At 31 March 2022	440,000	8,395	448,395
	=====	=====	=====
	=====		

8. FIXED ASSET INVESTMENTS

	Listed Investment £
MARKET VALUE	
At 1 April 2022	26,046
Charge at market value	232
At 31 March 2023	
26,278	
=====	

There were no investment assets outside the UK.

Warrington & District Society For Deaf People

Notes to the Financial Statements - continued
For the Year Ended 31 March 2023

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Trade debtors	1,085	554
Prepayments	1,123	4,397
	2,208	4,951

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Trade creditors	902	5,488
Social security and other taxes	1,132	396
Other creditors	192	-
Accrued expenses	1,221	4,313
	3,447	10,197

11. MOVEMENT IN FUNDS

	At 1.4.22	Expenditure/ Net Gains in Investment	Transfer	At 31.3.23
	£	£	£	£
Unrestricted Funds				
General Fund	334,336	(3,691)	(1,700)	328,945
Restricted Funds				
Big Lottery Fund	312,922	-	-	312,922
Endowment Funds				
Richardson Estate Trust Fund	56,696	232	1,700	58,628
TOTAL FUNDS	703,954	(3,459)	-	700,495

Net movement in funds, included in the above are as follows:

	Incoming Resources	Resources Expended	Interfund Movement Transfer in Funds	
	£	£	£	£
Unrestricted Funds				
General Fund	47,660	(51,351)	(1,700)	(5,391)

Warrington & District Society For Deaf People

Notes to the Financial Statements - continued
For the Year Ended 31 March 2023

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	Net Movement		
	At 1.4.21	in Funds	At 31.3.22
	£	£	£
Unrestricted Funds			
General Fund	332,892	1,444	334,336
Restricted Funds			
Big Lottery Fund	312,922	-	312,922
Endowment Funds			
Richardson Estate Trust Fund	52,430	4,266	56,696
TOTAL FUNDS	698,244	5,710	703,954
	=====	=====	=====

Comparative net movement in funds, included in the above are as follows:

	Incoming Resources	Resources Expended	Gains/ Losses & Transfers	Movement in Funds
	£	£	£	£
Unrestricted Funds				
General Fund	44,745	(41,601)	(1,700)	1,444
Endowment Funds				
Richardson Estate Trust Fund	-	-	4,266	4,266
TOTAL FUNDS	44,745	(41,601)	2,566	5,710
	=====	=====	=====	=====

Continued...

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	Net Movement		
	At 1.4.21	in Funds	At 31.3.23
	£	£	£
Unrestricted Funds			
General Fund	332,892	(3,947)	328,945
Restricted Funds			
Big Lottery Fund	312,922	-	312,922
Endowment Funds			
Richardson Estate Trust Fund	52,430	6,198	58,628
TOTAL FUNDS	698,244	2,251	700,495
	=====	=====	=====

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming Resources	Resources Expended	Gains/Losses & Transfer	Movement in Funds
	£	£	£	£
Unrestricted Funds				
General Fund	92,405	(92,952)	(3,400)	(3,947)
Endowment Funds				
Richardson Estate Trust Fund	-	-	6,198	6,198
TOTAL FUNDS	92,405	(92,952)	2,798	2,251
	=====	=====	=====	=====

Continued...

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

	31.3.23	31.3.22
	£	£
Rents	38,528	26,673
Donations and Legacies		
Donations	4,021	11,633
Grants	-	5,859
Auction	3,600	-
	<u>7,621</u>	<u>17,492</u>
Investment Income		
Income from shares	549	524
Deposit account interest	962	56
	<u>1,511</u>	<u>580</u>
Total incoming resources	<u>47,660</u>	<u>44,745</u>

EXPENDITURE

Support Costs

Repairs and renewals	10,207	6,520
Wages	17,790	16,382
Pensions	918	491
Rates and water	1,130	1,233
Insurance	2,724	2,602
Light and heat	6,237	6,292
Telephone	1,029	920
Postage and stationery	105	134
Depreciation of tangible and heritage assets	4,063	2,798
Cleaning materials	390	312
Cleaning wages	2,958	1,530
Computer expenses	30	305
Interpreter fees	150	55
Travel	695	-
Refuse collection	966	552
Accountancy	700	800
Sundries	1,259	675

This page does not form part of the statutory financial statements

Warrington & District Society For Deaf People

Detailed Statement of Financial Activities
For the Year Ended 31 March 2023

31.3.23	31.3.22
£	£

Total resources expended	<u>51,351</u>	<u>41,601</u>
Net(expenditure)/income before gains and losses(3,691)		3,144
Realised recognised gains and losses.		
Realised gains/(losses) on fixed asset investments	232	2,566
Net (expenditure)/income	<u>(3,460)</u>	<u>5,710</u>
	=====	=====

This page does not form part of the statutory financial statements

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Warrington & District Society Deaf People

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For the Year Ended 31 March 2023

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WARRINGTON & DISTRICT SOCIETY FOR DEAF PEOPLE

England & Wales - Charity number 1092937

Accounts

Company Registration Number: 04404869

Charity Registration Number: 1092937

Warrington & District Society for Deaf People
Report and Accounts
31 March 2022



Warrington & District Society for Deaf People

Report and Accounts for the Year Ended 31 March 2022

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Warrington & District Society for Deaf People

Company Registration Number – 04404869

Trustees' Annual Report for the Year Ended 31 March 2022

The Trustees present their Report and Accounts for the year ended 31 March 2022, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and Administrative Details

The Charity Name

The legal name of the charity is Warrington & District Society for Deaf People.

The Charity's areas operation and UK charitable registration

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1092937.

The charity does not operate in any overseas jurisdictions.

Legal Structure of the Charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts. The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

The governing document is dated 27 March 2002.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law, all Trustees are Directors under the Companies Act 2006 and all Directors are Trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The Trustees are all individuals.

Warrington & District Society for Deaf People

Company Registration Number – 04404869

Trustees' Annual Report for the Year Ended 31 March 2022

The principal operating address, telephone number, email and web addresses of the charity are:

11-13 Wilson Patten Street
Warrington
Cheshire
WA1 1PG

Telephone Number: 01925 634640
Email Address: admin@wdsdp.co.uk
Web Address: www.wdsdp.co.uk

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The Trustees in office of the date the report was approved were:

Michael Bryan
Mavis McCue
Gregory Pierssene
Stephen Hawkins
Wilhelm Baker
Daniel Birtles

The following persons served as Trustees during the year ended 31 March 2022:

Name	Resignation Date
Jeffrey Richards	21.09.21
Jason Parry	24.01.22
Stuart Wigley	7.12.21
Fred Barlow	7.12.21
Marcia Collar	24.01.22
Yvonne Wilson	24.01.22

Warrington & District Society for Deaf People

Company Registration Number – 04404869

Trustees' Annual Report for the Year Ended 31 March 2022

Objectives and Activities of the Charity

The purposes of the charity as set out in its governing document

The Company's objectives and principal activities are:

The relief of D/deaf people resident in the Borough of Warrington and such other areas in the County of Cheshire, as the Council of Management may from time to time decide, including:

- To operate a multi-agency centre, bringing together a range of organisations working with and supporting D/deaf people
- The provision and maintenance of social welfare centres for D/deaf people
- The provision and maintenance of religious and recreational facilities intended to improve the quality of life for D/deaf people
- To increase the active involvement of D/deaf people within the Warrington area
- To improve links with other D/deaf organisations
- To increase the public's awareness of D/deafness and of the Warrington Society

The Trustees have paid due regard to the Charity Commission guidance on public benefit in deciding what activities the Company should undertake.

The main activities undertaken in relation to those purposes during the year

The charity provides office space on a long and short term basis and attracts a wide variety of local businesses engaged in both the charitable and commercial sectors.

The main activities undertaken during the year to further the charity's purpose for the public benefit

The Society continued to operate the Warrington Deaf Centre to provide a home and support for the Warrington Deaf Club, a focus for the wider Deaf community and a physical presence in Warrington to maintain the profile of Deaf people in the local community.

The Trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The main achievements and performance of the charity during the year

The Society continued to operate the Warrington Deaf Centre to provide a home and support for the Warrington Deaf Club, a focus for the wider Deaf community and a physical presence in Warrington to maintain the profile of Deaf people in the local community.

Warrington & District Society for Deaf People

Company Registration Number – 04404869

Trustees' Annual Report for the Year Ended 31 March 2022

The difference the charity's performance during the year has made to the beneficiaries of the charity

In carrying out its normal charitable activities, the Society has made both a positive and tangible improvement in the support of the Deaf community.

The degree to which the achievements and performance during the year have benefited wider society

The Society has benefitted wider society by providing a link between the Deaf community and local government and educating wider society about the Deaf community. The Sign Choir has provided a prominent presence in the town and more widely, showcasing British Sign Language.

Structure, Governance and Management of the Charity

The methods used to recruit and appoint new charity Trustees

The Society seeks to identify members of the Deaf community to be Trustees while maintaining a balance of skills amongst the Board of Trustees.

Bankers:	National Westminster Bank plc 23 Sankey Street, Warrington, Cheshire, WA1 1QF
Solicitors:	FDR Law 5 Palmyra Square, Warrington, Cheshire, WA1 1BW
Property Consultants:	Morgan Williams 720 Mandarin Court, Warrington, Cheshire, WA1 1GG
Accountants:	Emmsar Accountancy 17 Chatsworth Avenue, Culcheth, Warrington, Cheshire, WA3 4LD

Warrington & District Society for Deaf People

Company Registration Number – 04404869

Trustees' Annual Report for the Year Ended 31 March 2022

Financial Review

The Charity's financial position at the end of the year ended 31 March 2022

The financial position of the charity at 31 March 2022 and comparatives for the prior period, as more fully detailed in the Accounts, can be summarised as follows:

	2022	2021
	£	£
Net income including unrealised gains	5,710	12,867
Unrestricted Revenue Funds available for the general purpose of the charity	334,336	332,892
Restricted Revenue Funds	312,922	312,922
Endowment Revenue Funds	56,696	52,430
Total Funds	703,954	698,244

Warrington & District Society for Deaf People

Company Registration Number – 04404869

Trustees' Annual Report for the Year Ended 31 March 2022

Financial Review of the position at the reporting date, 31 March 2022

The retained surplus for the year was £5,710 (2021 - £12,867). The multi-agency centre continues to operate successfully with tenant organisations and remains a unique facility acting as a 'one stop shop' for D/deaf and deaf blind people.

Policies on reserves

In light of current economic conditions and likely medium-term reductions in the level, or availability of funding, the Trustees have in recent years elected to maintain the level of unrestricted funds not committed or invested in tangible fixed assets, (the free reserves), held by the charity at around 24 months of the normal resources expended, approximately £100,000 in general funds. At this level, the Trustees feel that they should be able to continue the current activities of the charity in the event of a significant drop in funding. However, the Trustees are conscious that the cost of maintaining the building is likely to rise with time and will review the policy. Any surplus funds, above the agreed level of reserves, will be utilised in pursuance of the charity's objectives.

Availability and adequacy of assets of each of the funds

The Board of Trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Strategic report and post balance sheet events

The charity in its original form was established over one hundred years ago and has always been available to support the Deaf community in Warrington & District. There is a thriving Deaf Centre in the property owned and managed by the Society and the Trustees are acutely aware of the crucial importance of this to the wellbeing of the Deaf community.

In common with many businesses, the activities of the Society have been curtailed by the national lock down restrictions introduced by the government in response to the Covid pandemic. The Society has taken advantage of the government's furlough scheme in order to retain key staff and done its best to maintain its commercial and charitable activities. The Trustees are confident the Society remains in a strong position and has now resumed its normal activities.

Details of the Independent Examiner

MRS P A SHARROCK
1 Dundonald Avenue
Stockton Heath
Warrington
Cheshire
WA4 6JT

Warrington & District Society for Deaf People

Company Registration Number – 04404869

Trustees' Annual Report for the Year Ended 31 March 2022

Statement of the Directors Trustees' Responsibilities

The charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirements in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:

- Prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- Select suitable accounting policies and apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed as explained in the financial statements.

The law requires that the Trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose, with reasonable accuracy at any time, the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Warrington & District Society for Deaf People

Company Registration Number – 04404869

Trustees' Annual Report for the Year Ended 31 March 2022

Method of preparation of accounts – Small company provisions

The financial statements are set out on pages 11 to 25.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102. These financial statements have been prepared in accordance with the provisions in Part 15 of the Company Act 2006 applicable to companies subject to the small companies' regime.

This report was approved by the Board of Trustees on: Monday 5 December 2022.

GREGORY PIERSENE
Director and Trustee

Warrington & District Society for Deaf People

Report of the Independent Examiner to the Trustees of the charitable company on the Accounts for the Year Ended 31 March 2022

I report to the Trustees on my examination of the financial statements of the charitable company on pages 11 to 25 for the year ended 31 March 2022, which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 18.

Respective Responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 7, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. Therefore, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:

- a) Examine the financial statements of the charity under Section 145 of the Act
- b) Follow the applicable procedures in the Directions given by the Charity Commission under Section 145(5)(b) of the Act

Basis of Independent Examiner's Statement and scope of work undertake

I report in respect of my examination of the charity's financial statements carried out under Section 145 of the 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 setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees during the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

Warrington & District Society for Deaf People

I planned and performed my examination to satisfy myself that the objectives of the independent examination are achieved and before finalising the report, I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination and can confirm that:

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006.

This is a report in respect of an examination carried out under Section 145 of the Act and in accordance with directions given by the Charity Commission under Section 145(5)(b) of the Act, which may be applicable, and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- Accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of the Charities Act 2011
- The financial statements do not accord with those records, or
- The financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 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
- Have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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 to enable a proper understanding of the financial statements to be reached.

Signed:

MRS P A SHARROCK – Independent Examiner
1 Dundonald Avenue
Stockton Heath
Warrington
Cheshire
WA4 6JT

This report was signed on:

Warrington & District Society for Deaf People – Statement of Financial Activities for the Year Ended 31 March 2022

Statement of Financial Activities (including the Income and Expenditure Account for the Year Ended 31 March 2022, as required by the Companies Act 2006)

	SORP Ref	Current Year Unrestricted Funds	Current Year Restricted Funds	Current Year Endowment Funds	Current Year Total Funds	Prior Year Total Funds
		2022 £	2022 £	2022 £	2022 £	2021 £
Income & Endowments from:						
Grants & furlough claims	A1	5,859	-	-	5,859	14,679
Donations & Legacies	A1	11,633	-	-	11,633	1,247
Other trading activities	A3	26,673	-	-	26,673	23,365
Investments	A4	580	-	-	580	605
Total Income	A	44,745	-	-	44,745	39,896
Expenditure on:						
Charitable activities	B2	41,601	-	-	41,601	32,776
Total Expenditure:	B	41,601	-	-	41,601	32,776
Net gains on investments	B4	-	-	2,566	2,566	5,747
Net Income for the year		3,144	-	2,566	5,710	12,867
Transfers between funds	C	(1,700)	-	1,700	-	-
Net Income after transfers	A-B-C	1,444	-	4,266	5,710	12,867
Other Recognised Gains/(Losses)						
Net gains on revaluation of Fixed Assets	D1	-	-	-	-	-
Net movement in funds		1,444	-	4,266	5,710	12,867
Reconciliation of funds:						
Total funds brought forward		332,892	312,922	52,430	698,244	685,377
Total funds carried forward		334,336	312,922	56,696	703,954	698,244

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A statement of Total Recognised Gains and Losses is included as a primary statement in these accounts.

All activities derive from continuing operations.

The notes attached on pages 18 to 25 form an integral part of these accounts.

Warrington & District Society for Deaf People – Statement of Financial Activities for the Year Ended 31 March 2022

Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Endowment Funds	Prior Year Total Funds
		2021 £	2021 £	2021 £	2021 £
Income & Endowments from:					
Donations & Legacies	A1	14,679	-	-	14,679
Grants & furlough claims	A2	1,247	-	-	1,247
Other trading activities	A3	23,365	-	-	23,365
Investments	A4	605	-	-	605
Total Income	A	39,896	-	-	39,896
Expenditure on:					
Raising funds	B1	-	-	-	-
Charitable activities	B2	32,776	-	-	32,776
Other	B3	-	-	-	-
Tax on surplus on ordinary act	B3	-	-	-	-
Other taxation	B3	-	-	-	-
Total Expenditure:	B	32,776	-	-	32,776
Net gains on investments	B4	-	-	5,747	5,747
Net Income for the year		7,120	-	5,747	12,867
Transfers between funds	C	(1,700)	-	1,700	-
Net Income after transfers	A-B-C	5,420	-	7,447	12,867
Net gains on revaluation of Fixed Assets	D1	-	-	-	-
Net movement in funds		5,420	-	7,447	12,867
Reconciliation of funds:					
Total funds brought forward		327,472	312,922	44,983	685,377
Total funds carried forward		332,892	312,922	52,430	698,244

A statement of Total Recognised Gains and Losses is included as a primary statement in these accounts.

All activities derive from continuing operations.

The notes attached on pages 18 to 25 form an integral part of these accounts.

Warrington & District Society for Deaf People – Statement of Financial Activities for the Year Ended 31 March 2022

Statement of Total Recognised Gains and Losses for the year ended 31 March 2022

	2022	2021
	£	£
Surplus for the year:		
Net excess of income over expenditure from operations before tax	3,144	7,120
Realised gains on disposals of social investments which are programme related	-	-
Income from operations before tax in the Statement of Financial Activities	3,144	7,120
Add/(deduct) non income and expenditure items:		
Unrealised gains on investments	2,566	5,747
Gains and losses on revaluation of fixed and intangible assets	-	-
Net Movement	2,566	5,747
Funds generated in the year as shown on Statement of Financial Activities	5,710	12,867

The notes attached on pages 18 to 25 form an integral part of these accounts.

Warrington & District Society for Deaf People – Resources applied in the Year Ended 31 March 2022 towards fixed assets for Charity use:

	2022	2021
	£	£
Funds generated in the year as detailed in the SOFA	5,710	12,867
Resources applied on functional fixed assets	-	-
Other applications of funds	-	-
Net resources available to fund charitable activities	5,710	12,867

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 18 to 25 form an integral part of these accounts.

Warrington & District Society for Deaf People – Statement of Financial Activities for the Year Ended 31 March 2022

Movements in revenue and capital funds for the year ended 31 March 2022

Revenue accumulated funds

	Current Year Unrestricted Funds	Current Year Restricted Funds	Current Year Endowment Funds	Current Year Total Funds	Prior Year Total Funds
	2022 £	2022 £	2022 £	2022 £	2021 £
Accumulated funds brought forward	332,892	312,922	52,430	698,244	685,377
Net movement before transfers	3,144	-	2,566	5,710	12,867
	336,036	312,922	54,996	703,954	698,244
(From)/To unrestricted revenue funds	(1,700)	-	1,700	-	-
Closing revenue funds	334,336	312,922	56,696	703,954	698,244

Summary of funds

	Current Year Unrestricted Funds	Current Year Restricted Funds	Current Year Endowment Funds	Current Year Total Funds	Prior Year Total Funds
	2022 £	2022 £	2022 £	2022 £	2021 £
Revenue accumulated funds	334,336	312,922	56,696	703,954	698,244
Total funds	334,336	312,922	56,696	703,954	698,244

The notes attached on pages 18 to 25 form an integral part of these accounts.

Warrington & District Society for Deaf People – Statement of Financial Activities for the Year Ended 31 March 2022

Warrington & District Society for Deaf People Income and Expenditure Account for the Year Ended 31 March 2022 as required by the Companies Act 2006

	2022	2021
	£	£
Income		
Income from operations	44,165	39,291
Investment income		
Income from investments, other than interest receivable	524	504
Interest receivable	56	101
Gross income in the year before exceptional items	44,745	39,896
Gross income in the year including exceptional items	44,745	39,896
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	38,803	29,045
Depreciation and amortisation	2,798	3,731
Realised losses on disposals of social investments which are programmed related	-	-
Total expenditure in the year	41,601	32,776
Net income before tax in the financial year	3,144	7,120
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	3,144	7,120
Retained surplus for the financial year	3,144	7,120

All activities derive from continuing operations.

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 18 to 25 form an integral part of these accounts.

Warrington & District Society for Deaf People – Balance Sheet as at 31 March 2022

	Note	SORP Ref	2022 £	2021 £
Fixed assets		A		
Tangible assets	12	A2	448,395	451,193
Investments held as fixed assets	13	A4	26,046	23,480
Total fixed assets			474,441	474,673
Current assets		B		
Debtors	14	B2	4,951	5,151
Cash at bank & in hand		B4	234,759	222,751
Total current assets			239,710	227,902
Creditors: amounts falling due within one year	15	C1	10,197	4,331
Net current assets			229,513	223,571
The total net assets of the charity			703,954	698,244

The total net assets of the charity are funded by the funds of the charity, as follows:

Endowment funds				
Endowment Revenue Funds	18	D1	56,696	52,430
			56,696	52,430
Restricted Funds				
Restricted Revenue Funds	18	D2	312,922	312,922
			312,922	312,922
Unrestricted Funds				
Unrestricted Revenue Funds	18	D3	334,336	332,892
			334,336	332,892
Designated Funds				
Total charity funds			703,954	698,244

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA.

The Directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

Warrington & District Society for Deaf People – Balance Sheet as at 31 March 2022

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The Directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on pages 9 and 10.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

GREGORY PIERSENE

Trustee

Approved by the Board of Trustees on 5 December 2022

The notes attached on pages 18 to 25 form an integral part of these accounts.

Warrington & District Society for Deaf People

Notes to the Accounts for the Year Ended 31 March 2022

1. Accounting Policies

Policies relating to the production of the accounts

Basis of preparation and accounting convention

The accounts have been prepared on the accrual basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), effective January 2016, and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issues on October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are dependent on voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Having reviewed the assets of the charity, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

In compliance with the aims of the charity, the Society continues to support and promote the rights and requirements of Deaf people within the Warrington area.

Policies relating to categories of income and income recognition

Income from Legacies

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is possible that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

When the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy are disclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant.

If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the Statement of Financial Activities.

Warrington & District Society for Deaf People

Notes to the Accounts for the Year Ended 31 March 2022

Policies relating to the production of the accounts

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities and is decreased by the utilisation of any provision within the period and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Policies relating to assets, liabilities and provisions and other matters

Fixed Asset Investments

Fixed asset investments in quoted shares, traded bonds, investment properties and similar investments are shown initially at cost upon acquisition and at their market value at the balance sheet date at the end of the financial period. Investment properties are not depreciated.

Fixed asset investments in unlisted equities are shown at the balance sheet date at the best estimate of their market value, where practicable. Where valuation techniques are considered unreliable or where, in the opinion of the Trustees, undertaken at each year end as to whether the asset should be written down.

All gains on fixed asset investments, whether realised or unrealised, are included in row B4 of the Statement of Financial Activities.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Plant and machinery	25% written down value
Motor vehicles	25% written down value

A regular annual review of the likelihood of asset impairment is undertaken,

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Funding 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 subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

Endowment funds are funds donated to the charity, where the funds shall be invested and the charity shall enjoy the benefit of the income from the capital fund, but where restrictions are placed on the use of the capital.

Warrington & District Society for Deaf People

Notes to the Accounts for the Year Ended 31 March 2022

2. Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for the UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Companies Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity and is therefore included in the relevant costs in the Statement of Financial Activities.

3. Winding up or Dissolution of the Charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4. Significance of financial instruments to the Charity's position

There are no significant implications to the charity's financial position or performance in respect of loan obligations.

5. Net surplus before tax in the financial year

	2022	2021
	£	£
The net surplus before tax in the financial year is stated after charging:		
Depreciation of owned fixed assets	2,798	3,731
Pension costs	491	491

Warrington & District Society for Deaf People

Notes to the Accounts for the Year Ended 31 March 2022

6. Gains and losses on revaluation of fixed and intangible assets

	Current Year Unrestricted Funds 2022 £	Current Year Restricted Funds 2022 £	Current Year Endowment Funds 2022 £	Current Year Total Funds 2022 £	Prior Year Total Funds 2021 £
Revaluation of Property	0.00	0.00	0.00	0.00	0.00
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

7. Investment gains

	Current Year Unrestricted Funds 2022 £	Current Year Restricted Funds 2022 £	Current Year Endowment Funds 2022 £	Current Year Total Funds 2022 £	Prior Year Total Funds 2021 £
Listed investments (unrealised)	0.00	0.00	2,566	2,566	5,747
	<u>0.00</u>	<u>0.00</u>	<u>2,566</u>	<u>2,566</u>	<u>5,747</u>

8. The Contribution of Volunteers

The Charity depends on the support of its volunteers, which is much appreciated. The Charity had 40 volunteers engaged in a variety of activities, including the Sign Choir. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the Charity accept and agree that no contract of employment is created by these arrangements.

9. Staff Costs and Emoluments

Salary costs

	2022 £	2021 £
Gross Salaries excluding Trustees & key management personnel	16,382	18,912
Employer's operating costs of defined contribution pension schemes	491	491
Total salaries, wages & related costs	<u>16,873</u>	<u>19,403</u>

The average number of part time staff employed in the year:

1 1

The estimated full time equivalent number of all staff employed in the year:

1 1

The estimated equivalent number of full time staff deployed in different activities in the year:

Engaged on management and administration:

1 1

The estimated full time equivalent number of all staff employed as above:

1 1

Neither the Trustees nor any person connected with them have received any remuneration from the charity or any related entity, either in the current or prior year. No employee received emoluments (excluding pension costs) in excess of £60,000 per annum.

Warrington & District Society for Deaf People

Notes to the Accounts for the Year Ended 31 March 2022

10. Defined Contribution Pension Scheme

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

11. Remuneration and Payments to Trustees and persons connected with them

No Trustees or persons connected with them received any remuneration from the charity, or any related entity.

12. Tangible Fixed Assets

Current Year	Land and Buildings £	Plant and Machinery £	Motor Vehicles £	Total £
Cost				
At 1 April 2021	551,478	38,568	-	590,046
At 31 March 2022	<u>551,478</u>	<u>38,568</u>	-	<u>590,046</u>
Depreciation				
At 1 April 2021	111,478	27,375	-	138,853
Charge for the year	-	2,798	-	2,798
At 31 March 2022	<u>111,478</u>	<u>30,173</u>	-	<u>141,651</u>
Net Book Value				
At 31 March 2022	440,000	8,395	-	448,395
At 31 March 2021	<u>440,000</u>	<u>11,193</u>	-	<u>451,193</u>
Prior Year	Land and Buildings £	Plant and Machinery £	Motor Vehicles £	Total £
Cost				
At 1 April 2020	551,478	38,568	-	590,046
Additions	-	-	-	-
At 31 March 2021	<u>551,478</u>	<u>38,568</u>	-	<u>590,046</u>
Depreciation				
At 1 April 2020	111,478	23,644	-	135,122
Charge for the year	-	3,731	-	3,731
Charged on revaluation	-	-	-	0.00
At 31 March 2021	<u>111,478</u>	<u>27,375</u>	-	<u>138,853</u>
Net Book Value				
At 31 March 2021	440,000	11,193	-	451,193
At 1 April 2020	<u>440,000</u>	<u>14,924</u>	-	<u>454,924</u>

A significant element of the fixed assets were acquired with the aid of grants and there are restrictions upon the manner in which the assets can be dealt with imposed by the grant making authorities.

All assets are used for direct charitable purposes.

Warrington & District Society for Deaf People

Notes to the Accounts for the Year Ended 31 March 2022

13. Investments held as fixed assets

		Listed Investments	Other Classes of Investment	Total
		£	£	£
Carrying values of investments				
At 1 April 2021	-	23,480	-	23,480
Revaluation at 31 March 2022	-	2,566	-	2,566
At 31 March 2022	-	26,046	-	26,046
Investments as above held at fair value	-	26,046	-	26,046

14. Debtors

	2022	2021
	£	£
Trade debtors	554	350
Prepayments & accrued income	4,301	4,705
Other debtors	96	96
	4,951	5,151

15. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	5,488	3,331
Accruals	4,313	600
PAYE, NIC VAT and other taxes	396	400
Other creditors	-	-
	10,197	4,331

16. Income and Expenditure account summary

	2022	2021
	£	£
At 1 April 2021	698,244	685,377
Surplus/(deficit) after tax for the year	3,144	7,120
Revaluation of property	-	-
Increase/(decrease) in market value of investments	2,566	5,747
At 31 March 2022	703,954	698,244

Warrington & District Society for Deaf People

Notes to the Accounts for the Year Ended 31 March 2022

17. Particulars of how particular funds are represented by assets and liabilities

At 31 March 2022	Unrestricted Funds £	Designated Funds £	Endowment Funds £	Restricted Funds £	Total Funds £
Tangible Fixed Assets	135,473	-	-	312,922	448,395
Investments at valuation:					
Fixed asset investments	-	-	26,046	-	26,046
Current Assets	209,060	-	30,650	-	239,710
Current Liabilities	(10,197)	-	-	-	(10,197)
	334,336	-	56,696	312,922	703,954

At 1 April 2021	Unrestricted Funds £	Designated Funds £	Endowment Funds £	Restricted Funds £	Total Funds £
Tangible Fixed Assets	138,271	-	-	312,922	451,193
Investments at valuation:					
Fixed asset investments	-	-	23,480	-	23,480
Current Assets	198,952	-	28,950	-	227,902
Current Liabilities	(4,331)	-	-	-	(4,331)
	332,892	-	52,430	312,922	698,244

18. Change in total funds over the year as shown in Note 17, analysed by individual funds

	Funds brought forward from 2021 £	Movement in funds in 2022 £	Transfers between funds in 2022 £	Funds carried forward to 2023 £
		See Note 19	See Note 20	
Unrestricted and designated funds:				
Unrestricted Revenue Funds	332,892	3,144	(1,700)	334,336
Total unrestricted & designated funds	332,892	3,144	(1,700)	334,336
Restricted funds:				
Big Lottery Fund	312,922	-	-	312,922
Total restricted funds	312,922	-	-	312,922
Endowment funds:				
Richardson Estate Trust Fund	52,430	2,566	1,700	56,696
Total endowment funds	52,430	2,566	1,700	56,696
Total charity funds	698,244	5,710	-	703,954

Warrington & District Society for Deaf People

Notes to the Accounts for the Year Ended 31 March 2022

19. Analysis of movements in funds over the year as shown in Note 18

	Income	Expenditure	Other Gains & of Losses	Movement in funds
	2022	2022	2022	2022
	£	£	£	£
Unrestricted and designated funds:				
Unrestricted Revenue Funds	44,745	41,601	-	3,144
Endowment funds:	-	-	-	-
Revaluation of investments	-	-	2,566	2,566
	44,745	41,601	2,566	5,710

20. Details of transfers between funds

The transfers shown in note 18 above are:	2022
	£
To/(from) Unrestricted Revenue Funds in accordance with the accounting policy 'Accounting for capital grants and fixed asset funds'	(1,700)
To/(from) Endowment Revenue Funds	1,700
Net transfers	-

21. The purpose for the funds

Unrestricted and designated funds:

Unrestricted Revenue Funds These funds are held to meet the objectives of the charity and to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions on their use.

Restricted funds:

Big Lottery Fund A grant was received from the Big Lottery Fund as a contribution towards the renovation of the building. The renovation was required to provide enhanced facilities for the Deaf community. The contribution is potentially repayable if the property is sold.

Endowment funds:

Richardson Estate Trust Fund Trust established to support the charity and applied for the long term development of the Deaf Centre.

22. Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £1 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

WARRINGTON & DISTRICT SOCIETY FOR DEAF PEOPLE

England & Wales - Charity number 1092937

Accounts

Company Registration Number - 04404869

The Charity Registration Number is :- 1092937

Warrington & District Society for Deaf People

Report and Accounts

31 March 2021



Warrington & District Society for Deaf People

Report and accounts for the year ended 31 March 2021

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Warrington & District Society for Deaf People

Company Registration Number - 04404869

Trustees' Annual Report for the year ended 31 March 2021

The Trustees present their Report and Accounts for the year ended 31 March 2021, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- Warrington & District Society for Deaf People.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1092937.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

The governing document is dated 27 March 2002

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

Warrington & District Society for Deaf People

Company Registration Number - 04404869

Trustees' Annual Report for the year ended 31 March 2021

The principal operating address, telephone number, email and web addresses of the charity are:-

11-13 Wilson Patten Street

Warrington, Cheshire

WA1 1PG

Telephone 01925 634 640

Email Address admin@wdsdp.co.uk Web address www.wdsdp.co.uk

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The Trustees in office on the date the report was approved were:-

Wilhelm Robert Baker

Mike Bryan

Marcia Collar

Dan Birtles

Gregory Pierssene

Yvonne Wilson

Stephen Martin Hawkins

Mavis McCue

Jason Parry

The following persons served as Trustees during the year ended 31 March 2021 :-

The trustees who served as a trustee in the reporting period, and, their dates of appointment or resignation were:

<i>Name</i>	<i>Appointed</i>	<i>Resigned/Retired</i>
Jeff Richards		21.9.21
Stuart Holden Wigley		7.12.21
Fred Barlow		7.12.21

Warrington & District Society for Deaf People

Company Registration Number - 04404869

Trustees' Annual Report for the year ended 31 March 2021

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The Company's objects and principal activities are:

The relief of D/deaf people resident in the Borough of Warrington and such other areas in the County of Cheshire, as the Council of Management may from time to time decide including:

- To operate a multi-agency centre, bringing together a range of organisations working with and supporting D/deaf people;
- The provision and maintenance of social welfare centres for D/deaf people;
- The provision and maintenance of religious and recreational facilities intended to improve the quality of life for D/deaf people;
- To increase the active involvement of D/deaf people within the Warrington area;
- To improve links with other D/deaf organisations;
- To increase the public's awareness of D/deafness and of the Warrington Society.

The Trustees have paid due regard to the Charity Commission guidance on public benefit in deciding what activities the Company should undertake.

The main activities undertaken in relation to those purposes during the year.

The charity provides office space on a long and short term basis and attracts a wide variety of local businesses engaged in both the charitable and commercial sectors.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The Society continued to operate the Warrington Deaf Centre to provide a home and support for the Warrington Deaf Club, a focus for the wider Deaf community and a physical presence in Warrington to maintain the profile of Deaf people in the local community

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The main achievements and performance of the charity during the year.

The Society continued to operate the Warrington Deaf Centre to provide a home and support for the Warrington Deaf Club, a focus for the wider Deaf community and a physical presence in Warrington to maintain the profile of Deaf people in the local community

Warrington & District Society for Deaf People

Company Registration Number - 04404869

Trustees' Annual Report for the year ended 31 March 2021

The difference the charity's performance during the year has made to the beneficiaries of the charity.

In carrying out its normal charitable activities, the society has made both a positive and tangible improvement in the support of the Deaf community.

The degree to which the achievements and performance during the year have benefitted wider society.

The Society has benefitted wider society by providing a link between the Deaf Community and local government and educating wider society about the Deaf community. The Sign Choir has provided a prominent presence in the town and more widely, showcasing British Sign Language.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The Society seeks to identify members of the Deaf community to be trustees while maintaining a balance of skills amongst the board of trustees

Bankers	National Westminster Bank plc - 23 Sankey Street, Warrington, Cheshire WA1 1QF
Solicitors	FDR Law - 21 Palmyra Square, Warrington, Cheshire WA1 1BW
Property Consultants	Morgan Williams - 720 Mandarin Court, Warrington, Cheshire WA1 1GG
Accountants	Emmsar Accountancy - 17 Chatsworth Avenue, Culcheth, Cheshire WA3 4LD

Warrington & District Society for Deaf People

Company Registration Number - 04404869

Trustees' Annual Report for the year ended 31 March 2021

Financial review

The charity's financial position at the end of the year ended 31 March 2021

The financial position of the charity at 31 March 2021 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2021	2020
	£	£
Net income	12,867	(138,082)
Unrestricted Revenue Funds available for the general purposes of the charity	332,892	327,472
Restricted Revenue Funds	312,922	312,922
Endowment Revenue Funds	52,430	44,983
Total Endowment funds	52,430	44,983
Total Funds	698,244	685,377

Warrington & District Society for Deaf People

Company Registration Number - 04404869

Trustees' Annual Report for the year ended 31 March 2021

Financial review of the position at the reporting date, 31 March 2021 .

The retained surplus for the year was £12,867 (2020 - deficit £138,082). The multi-agency centre continues to operate successfully with tenant organisations and remains a unique facility acting as a 'one stop shop' for D/deaf and deaf blind people.

Policies on reserves.

In light of current economic conditions and likely medium-term reductions in the level, or availability of funding, the Trustees have in recent years elected to maintain the level of unrestricted funds not committed or invested in tangible fixed assets (the free reserves) held by the charity at around 24 months of the normal resources expended, approximately £125,000 in general funds. At this level, the Trustees feel that they should be able to continue the current activities of the charity in the event of a significant drop in funding. However, the Trustees are conscious that the cost of maintaining the building is likely to rise with time and will review the policy. Any surplus funds, above the agreed level of reserves, will be utilised in pursuance of the charity's objects.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Strategic report and post balance sheet events

The Charity in its original form was established over one hundred years ago and has always been available to support the Deaf community in Warrington & District. There is a thriving Deaf centre in the property owned and managed by the Society and the trustees are acutely aware of the crucial importance of this to the wellbeing of the Deaf community.

In common with many businesses, the activities of the Society have been curtailed by the national lock down restrictions introduced by the government in response to the Covid pandemic. The Society has taken advantage of the government's furlough scheme in order to retain key staff and done its best to maintain its commercial and charitable activities. The Trustees are confident the Society remains in a strong financial position and will continue to support the needs of Deaf people.

Details of The Independent Examiner

MRS P A SHARROCK

2 Moss Hall Farm Mews
High Legh
Knutsford
Cheshire
WA16 0RD

Warrington & District Society for Deaf People

Company Registration Number - 04404869

Trustees' Annual Report for the year ended 31 March 2021

Statement of the Directors Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Warrington & District Society for Deaf People

Company Registration Number - 04404869

Trustees' Annual Report for the year ended 31 March 2021

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 11 to 26.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019). (The SORP), and in accordance with the Financial Reporting Standard 102.

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on

GREGORY PIERSSENE
Director and Trustee

Warrington & District Society for Deaf People

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 March 2021

I report to the Trustees on my examination of the financial statements of the charitable company on pages 11 to 26 for the year ended 31 March 2021 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 19.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 7, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the 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 setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Warrington & District Society for Deaf People

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination; and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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 financial statements to be reached.

Signed:-

MRS P A SHARROCK - Independent Examiner

2 Moss Hall Farm Mews
High Legh
Knutsford
Cheshire
WA16 0RD

This report was signed on :

Warrington & District Society for Deaf People - Statement of Financial Activities for the year ended 31 March 2021

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2021, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
		2021	2021	2021	2021	2020
		£	£	£	£	£
Income & Endowments from:						
Donations & Legacies	A1	15,926	-	-	15,926	2,918
Other trading activities	A3	23,365	-	-	23,365	34,249
Investments	A4	605	-	-	605	1,318
Total income	A	39,896	-	-	39,896	38,485
Expenditure on:						
Charitable activities	B2	32,776	-	-	32,776	61,964
Total expenditure	B	32,776	-	-	32,776	61,964
Net gains on investments	B4	-	-	5,747	5,747	(3,125)
Net income for the year		7,120	-	5,747	12,867	(26,604)
Transfers between funds	C	(1,700)	-	1,700	-	-
Net income after transfers	A-B-C	5,420	-	7,447	12,867	(26,604)
Other recognised gains/(losses)						
Net gains on revaluation of fixed assets	D1	-	-	-	-	(111,478)
Net movement in funds		5,420	-	7,447	12,867	(138,082)
Reconciliation of funds:-						
Total funds brought forward	E	327,472	312,922	44,983	686,377	823,459
Total funds carried forward		332,892	312,922	52,430	698,244	686,377

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A Statement of Total Recognised Gains and Losses is included as a primary statement in these accounts.

All activities derive from continuing operations

The notes attached on pages 19 to 26 form an integral part of these accounts.

Warrington & District Society for Deaf People - Statement of Financial Activities for the year ended 31 March 2021

Warrington & District Society for Deaf People - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Endowment Funds 2020 £	Prior Year Total Funds 2020 £
Income & Endowments from:					
Donations & Legacies	A1	2,918	-	-	2,918
Charitable activities	A2	-	-	-	-
Other trading activities	A3	34,249	-	-	34,249
Investments	A4	1,318	-	-	1,318
Other	A5	-	-	-	-
Total Income	A	38,485	-	-	38,485
Expenditure on:					
Raising funds	B1	-	-	-	-
Charitable activities	B2	61,964	-	-	61,964
Other	B3	-	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-	-
Other taxation	B3	-	-	-	-
Total expenditure	B	61,964	-	-	61,964
Net gains on investments	B4	-	-	(3,125)	(3,125)
Net Income for the year		(23,479)	-	(3,125)	(26,604)
Transfers between funds	C	(1,700)	(2,188)	3,888	-
Net income after transfers		(25,179)	(2,188)	763	(26,604)
Net gains on revaluation of fixed assets	D1	-	(111,478)	-	(111,478)
Net movement in funds		(25,179)	(113,666)	763	(138,082)
Reconciliation of funds:-					
Total funds brought forward		352,651	426,588	44,220	823,459
Total funds carried forward		327,472	312,922	44,983	685,377

All activities derive from continuing operations

Warrington & District Society for Deaf People - Statement of Financial Activities for the year ended 31 March 2021

A Statement of Total Recognised Gains and Losses is included in these accounts as a separate primary statement

The notes attached on pages 19 to 26 form an integral part of these accounts.

Warrington & District Society for Deaf People - Statement of Financial Activities for the year ended 31 March 2021

Statement of Total Recognised Gains and Losses for the year ended 31 March 2021

	2021 £	2020 £
Surplus for the year :-		
Net excess of income over expenditure from operations before tax	7,120	(23,479)
Realised gains on disposals of social investments which are programme related	-	-
<i>Income from operations before tax in the Statement of Financial Activities</i>	<u>7,120</u>	<u>(23,479)</u>
<i>Add/(deduct) non income and expenditure items:-</i>		
Unrealised gains on investments	5,747	(3,125)
Gains and losses on revaluation of fixed and intangible assets	-	(111,478)
Net Movement in funds before taxation	<u>12,867</u>	<u>(138,082)</u>
Funds generated in the year as shown on Statement of Financial Activities	<u>12,867</u>	<u>(138,082)</u>

The notes attached on pages 19 to 26 form an integral part of these accounts.

Warrington & District Society for Deaf People - Resources applied in the year ended 31 March 2021 towards fixed assets for Charity use:-

	2021 £	2020 £
Funds generated in the year as detailed in the SOFA	12,867	(138,082)
Resources applied on functional fixed assets	-	(436)
Other applications of funds	-	-
Net resources available to fund charitable activities	<u>12,867</u>	<u>(138,518)</u>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 19 to 26 form an integral part of these accounts.

Warrington & District Society for Deaf People - Statement of Financial Activities for the year ended 31 March 2021

Movements in revenue and capital funds for the year ended 31 March 2021

Revenue accumulated funds

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Endowment Funds 2021 £	Total Funds 2021 £	Last year Total Funds 2020 £
Accumulated funds brought forward	327,472	312,922	44,983	685,377	823,459
Recognised gains and losses before transfers	7,120	-	5,747	12,867	(138,082)
	334,592	312,922	50,730	698,244	685,377
(From)/To unrestricted revenue funds	(1,700)	-	1,700	-	-
Closing revenue funds	332,892	312,922	52,430	698,244	685,377

Summary of funds

	Unrestricted and Designated funds 2021 £	Restricted Funds 2021 £	Endowment Funds 2021 £	Total Funds 2021 £	Last Year Total Funds 2020 £
Revenue accumulated funds	332,892	312,922	52,430	698,244	685,377
Total funds	332,892	312,922	52,430	698,244	685,377

The notes attached on pages 19 to 26 form an integral part of these accounts.

Warrington & District Society for Deaf People - Statement of Financial Activities for the year ended 31 March 2021

**Warrington & District Society for Deaf People
Income and Expenditure Account for the year ended 31 March 2021 as required by the
Companies Act 2006**

	2021 £	2020 £
Income		
Income from operations	39,291	37,167
Investment income		
Income from investments, other than interest receivable	504	497
Interest receivable	101	821
Gross income in the year before exceptional items	39,896	38,485
Gross income in the year including exceptional items	39,896	38,485
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	29,045	56,989
Depreciation and amortisation	3,731	4,975
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	32,776	61,964
Net income before tax in the financial year	7,120	(23,479)
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	7,120	(23,479)
Retained surplus for the financial year	7,120	(23,479)

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 19 to 26 form an integral part of these accounts.

Warrington & District Society for Deaf People - Balance Sheet as at 31 March 2021

	SORP		2021	2020
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	12	A2	451,193	454,924
Investments held as fixed assets	13	A4	23,480	17,733
Total fixed assets			<u>474,673</u>	<u>472,657</u>
Current assets		B		
Debtors	14	B2	5,151	4,240
Cash at bank and in hand		B4	222,751	214,528
Total current assets			<u>227,902</u>	<u>218,768</u>
Creditors: amounts falling due within one year	15	C1	<u>(4,331)</u>	<u>(6,048)</u>
Net current assets			223,571	212,720
The total net assets of the charity			<u>698,244</u>	<u>685,377</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Endowment funds				
Endowment Revenue Funds	18	D1	52,430	44,983
			52,430	44,983
Restricted funds				
Restricted Revenue Funds	18	D2	312,922	312,922
			312,922	312,922
Unrestricted Funds				
Unrestricted Revenue Funds	18	D3	332,892	327,472
			332,892	327,472
Designated Funds				
Total charity funds			<u>698,244</u>	<u>685,377</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

Warrington & District Society for Deaf People - Balance Sheet as at 31 March 2021

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on pages 9 and 10.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

GREGORY PIERSSENE

Trustee

Approved by the board of trustees on 6 December 2021

The notes attached on pages 19 to 26 form an integral part of these accounts.

Warrington & District Society for Deaf People

Notes to the Accounts for the year ended 31 March 2021

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are dependent on voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Having reviewed the assets of the charity the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

In compliance with the aims of the charity, the Society continues to support and promote the rights and requirements of Deaf people within the Warrington area.

Policies relating to categories of income and income recognition.

Income from legacies

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy are disclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant.

If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the Statement of Financial Activities

Warrington & District Society for Deaf People

Notes to the Accounts for the year ended 31 March 2021

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Policies relating to assets, liabilities and provisions and other matters.

Fixed Asset Investments

Fixed asset investments in quoted shares, traded bonds, investment properties and similar investments are shown initially at cost upon acquisition and at their market value at the balance sheet date at the end of the financial period. Investment properties are not depreciated.

Fixed asset investments in unlisted equities are shown at the balance sheet date at the best estimate of their market value, where practicable. Where valuation techniques are considered unreliable or where, in the opinion of the trustees, the costs outweigh the benefits to the users of the accounts, the investment is included at cost, and a review is undertaken at each year end as to whether the asset should be written down.

All gains on fixed asset investments, whether realised or unrealised, are included in row B4 of the Statement of Financial Activities.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Plant and machinery	25 % written down value
Motor vehicles	25 % written down value

A regular annual review of the likelihood of asset impairment is undertaken.

Warrington & District Society for Deaf People

Notes to the Accounts for the year ended 31 March 2021

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

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 or as implied by law.

Endowment funds are funds donated to the charity, where the funds shall be invested and the charity shall enjoy the benefit of the income from the capital fund, but where restrictions are placed on the use of the capital.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications to the charity's financial position or performance in respect of loan obligations.

5 Net surplus before tax in the financial year

	2021	2020
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	3,731	4,975
Pension costs	491	497

Warrington & District Society for Deaf People

Notes to the Accounts for the year ended 31 March 2021

6 Gains and losses on revaluation of fixed and intangible assets

Current year

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2021	2020
	£	£	£	£	£
Revaluation of :-					
Property	-	-	-	-	(111,478)
	-	-	-	-	(111,478)

Prior year

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Endowment Funds	Prior Year Total Funds
	2020	2020	2020	2020
	£	£	£	£
Revaluation of :-				
Property	-	(111,478)	-	(111,478)
	-	(111,478)	-	(111,478)

7 Investment gains

Unrealised gains /(losses) and writing down of carrying values

Listed investments - Unrealised	-	-	5,747	5,747
Total unrealised gains/(losses) etc	-	-	5,747	5,747
Total realised and unrealised gains	-	-	5,747	5,747

8 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The charity had 40 Volunteers engaged in a variety of activities including the sign choir. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

9 Staff costs and emoluments

Salary costs	2021	2020
	£	£
Gross Salaries excluding trustees and key management personnel	18,912	23,670
Employer's operating costs of defined contribution pension schemes	491	497
Total salaries, wages and related costs	19,403	24,167

The average number of part time staff employed in the year was	1	2
The estimated full time equivalent number of all staff employed in the year was	1	2

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on management and administration	1	2
The estimated full time equivalent number of all staff employed as above	1	2

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

Warrington & District Society for Deaf People

Notes to the Accounts for the year ended 31 March 2021

10 Defined contribution pension schemes

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

11 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

12 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 April 2020	551,478	38,568	-	590,046
At 31 March 2021	551,478	38,568	-	590,046
Depreciation				
At 1 April 2020	111,478	23,644	-	135,122
Charge for the year	-	3,731	-	3,731
At 31 March 2021	111,478	27,375	-	138,853
Net book value				
At 31 March 2021	440,000	11,193	-	451,193
At 31 March 2020	440,000	14,924	-	454,924
<i>Prior Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 April 2019	551,478	38,132	-	589,610
Additions	-	436	-	436
31 March 2020	551,478	38,568	-	590,046
Depreciation				
At 1 April 2019	-	18,669	-	18,669
Charge for the year	-	4,975	-	4,975
Charged on revaluation	111,478	-	-	111,478
31 March 2020	111,478	23,644	-	135,122
Net book value				
31 March 2020	440,000	14,924	-	454,924
01 April 2019	551,478	19,463	-	570,941

A significant element of the fixed assets were acquired with the aid of grants and there are restrictions upon the manner in which the assets can be dealt with imposed by the grant making authorities.

All assets are used for direct charitable purposes.

Warrington & District Society for Deaf People

Notes to the Accounts for the year ended 31 March 2021

13 Investments held as fixed assets

	Investments in subsidiaries	Listed investments	Other Classes of Investment	Total
	£	£	£	£
Carrying values of investments				
At 1 April 2020	-	17,733	-	17,733
Revaluation at 31 March 2021		5,747		5,747
At 31 March 2021	-	23,480	-	23,480
Investments as above held at fair value	-	23,480	-	23,480

14 Debtors

	2021	2020
	£	£
Trade debtors	350	1,882
Prepayments and accrued income	4,705	2,262
Other debtors	96	96
	5,151	4,240

15 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	3,331	697
Accruals	600	2,682
PAYE, NIC VAT and other taxes	400	941
Other creditors	-	1,728
	4,331	6,048

16 Income and Expenditure account summary

	2021	2020
	£	£
At 1 April 2020	685,377	823,459
Surplus/(deficit) after tax for the year	7,120	(23,479)
Revaluation of property	-	(111,478)
Increase/(decrease) in market value of investments	5,747	(3,125)
At 31 March 2021	698,244	685,377

Warrington & District Society for Deaf People

Notes to the Accounts for the year ended 31 March 2021

17 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2021	Unrestricted funds £	Designated funds £	Endowment funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	138,271	-	-	312,922	451,193
Investments at valuation:-					
<i>Fixed asset investments</i>	-	-	23,480	-	23,480
Current Assets	198,952	-	28,950	-	227,902
Current Liabilities	(4,331)	-	-	-	(4,331)
	332,892	-	52,430	312,922	698,244
At 1 April 2020	Unrestricted funds £	Designated funds £	Endowment funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	142,002	-	-	312,922	454,924
Investments at valuation:-					
<i>Fixed asset investments</i>	-	-	17,733	-	17,733
Current Assets	191,518	-	27,250	-	218,768
Current Liabilities	(6,048)	-	-	-	(6,048)
	327,472	-	44,983	312,922	685,377

18 Change in total funds over the year as shown in Note 17 , analysed by individual funds

	Funds brought forward from 2020 £	Movement in funds in 2021 £	Transfers between funds in 2021 £	Funds carried forward to 2022 £
		See Note 19	See Note 20	
		£	£	
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	327,472	7,120	(1,700)	332,892
Total unrestricted and designated funds	327,472	7,120	(1,700)	332,892
<i>Restricted funds:-</i>				
Big Lottery Fund	312,922	-	-	312,922
Total restricted funds	312,922	-	-	312,922
<i>Endowment funds:-</i>				
Richardson Estate Trust Fund	44,983	5,747	1,700	52,430
Total endowment funds	44,983	5,747	1,700	52,430
Total charity funds	685,377	12,867	-	698,244

Warrington & District Society for Deaf People

Notes to the Accounts for the year ended 31 March 2021

19 Analysis of movements in funds over the year as shown in Note 18

	Income	Expenditure	Other Gains & Losses	Movement In funds
	2021	2021	2021	2021
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	39,896	(32,776)	-	7,120
Endowment funds:-				
Revaluation of investments			5,747	5,747
	39,896	(32,776)	5,747	12,867

20 Details of transfers between funds

The transfers shown in note 18 above are:-

	2021
	£
To/(from) Unrestricted Revenue Funds in accordance with the accounting policy 'Accounting for capital grants and fixed asset funds'.	(1,700)
To/(from) Endowment Revenue Funds	1,700
Net transfers	-

21 The purposes for which the funds

Unrestricted and designated funds:-

These funds are held to meet the objectives of the charity and to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions on their use.

Unrestricted Revenue Funds

Restricted funds:-

Big Lottery Fund

A grant was received from the Big Lottery Fund as a contribution towards the renovation of the building. The renovation was required to provide enhanced facilities for the Deaf community. The contribution is potentially repayable if the property is sold.

Endowment funds:-

Richardson Estate Trust Fund

Trust established to support the charity and applied for the long term development of the Deaf Centre

22 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £1 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.