

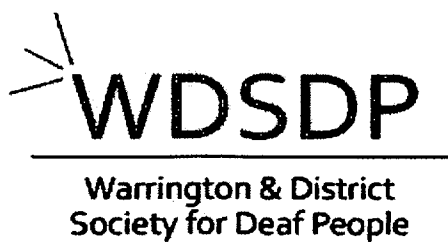
Company Registration Number - 04404869

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:-	E					
Total funds brought forward		327,472	312,922	44,983	685,377	823,459
Total funds carried forward		332,892	312,922	52,430	698,244	685,377

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	Prior Year Restricted Funds	Prior Year Endowment Funds	Prior Year Total Funds
		2020	2020	2020	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:-	E				
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>	7,120	(23,479)
<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	12,867	(138,082)
Funds generated in the year as shown on Statement of Financial Activities	12,867	(138,082)

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	12,867	(138,518)

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:-					
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
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:-					
Fixed asset investments	-	-	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	
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	327,472	7,120	(1,700)	332,892
Total unrestricted and designated funds	327,472	7,120	(1,700)	332,892
Restricted funds:-				
Big Lottery Fund	312,922	-	-	312,922
Total restricted funds	312,922	-	-	312,922
Endowment funds:-				
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.