

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:**

<b>Name</b>	<b>Resignation Date</b>
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.

<b>Bankers:</b>	National Westminster Bank plc 23 Sankey Street, Warrington, Cheshire, WA1 1QF
<b>Solicitors:</b>	FDR Law 5 Palmyra Square, Warrington, Cheshire, WA1 1BW
<b>Property Consultants:</b>	Morgan Williams 720 Mandarin Court, Warrington, Cheshire, WA1 1GG
<b>Accountants:</b>	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:

	<b>2022</b> <b>£</b>	<b>2021</b> <b>£</b>
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



## **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 1<sup>st</sup> 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 1<sup>st</sup> 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 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 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 1<sup>st</sup> 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 1<sup>st</sup> 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 1<sup>st</sup> 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 £
<b>Income &amp; Endowments from:</b>						
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
<b>Total Income</b>	<b>A</b>	<b>44,745</b>	<b>-</b>	<b>-</b>	<b>44,745</b>	<b>39,896</b>
<b>Expenditure on:</b>						
Charitable activities	B2	41,601	-	-	41,601	32,776
<b>Total Expenditure:</b>	<b>B</b>	<b>41,601</b>	<b>-</b>	<b>-</b>	<b>41,601</b>	<b>32,776</b>
Net gains on investments	B4	-	-	2,566	2,566	5,747
Net Income for the year		<b>3,144</b>	<b>-</b>	<b>2,566</b>	<b>5,710</b>	<b>12,867</b>
Transfers between funds	C	(1,700)	-	1,700	-	-
Net Income after transfers	A-B-C	<b>1,444</b>	<b>-</b>	<b>4,266</b>	<b>5,710</b>	<b>12,867</b>
<b>Other Recognised Gains/(Losses)</b>						
Net gains on revaluation of Fixed Assets	D1	-	-	-	-	-
Net movement in funds		<b>1,444</b>	<b>-</b>	<b>4,266</b>	<b>5,710</b>	<b>12,867</b>
<b>Reconciliation of funds:</b>	<b>E</b>					
Total funds brought forward		332,892	312,922	52,430	698,244	685,377
<b>Total funds carried forward</b>		<b>334,336</b>	<b>312,922</b>	<b>56,696</b>	<b>703,954</b>	<b>698,244</b>

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 £
<b>Income &amp; Endowments from:</b>					
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
<b>Total Income</b>	<b>A</b>	<b>39,896</b>	<b>-</b>	<b>-</b>	<b>39,896</b>
<b>Expenditure on:</b>					
Raising funds	B1	-	-	-	-
Charitable activities	B2	32,776	-	-	32,776
Other	B3	-	-	-	-
Tax on surplus on ordinary act	B3	-	-	-	-
Other taxation	B3	-	-	-	-
<b>Total Expenditure:</b>	<b>B</b>	<b>32,776</b>	<b>-</b>	<b>-</b>	<b>32,776</b>
Net gains on investments	B4	-	-	5,747	5,747
<b>Net Income for the year</b>		<b>7,120</b>	<b>-</b>	<b>5,747</b>	<b>12,867</b>
Transfers between funds	C	(1,700)	-	1,700	-
<b>Net Income after transfers</b>	<b>A-B-C</b>	<b>5,420</b>	<b>-</b>	<b>7,447</b>	<b>12,867</b>
Net gains on revaluation of Fixed Assets	D1	-	-	-	-
<b>Net movement in funds</b>		<b>5,420</b>	<b>-</b>	<b>7,447</b>	<b>12,867</b>
<b>Reconciliation of funds:</b>					
	<b>E</b>				
Total funds brought forward		327,472	312,922	44,983	685,377
<b>Total funds carried forward</b>		<b>332,892</b>	<b>312,922</b>	<b>52,430</b>	<b>698,244</b>

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 £
<b>Surplus for the year:</b>		
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	-	-
<b>Income from operations before tax in the Statement of Financial Activities</b>	<b>3,144</b>	<b>7,120</b>
<b>Add/(deduct) non income and expenditure items:</b>		
Unrealised gains on investments	2,566	5,747
Gains and losses on revaluation of fixed and intangible assets	-	-
<b>Net Movement</b>	<b>2,566</b>	<b>5,747</b>
<b>Funds generated in the year as shown on Statement of Financial Activities</b>	<b>5,710</b>	<b>12,867</b>

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	-	-
<b>Net resources available to fund charitable activities</b>	<b>5,710</b>	<b>12,867</b>

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
	<b>336,036</b>	<b>312,922</b>	<b>54,996</b>	<b>703,954</b>	<b>698,244</b>
(From)/To unrestricted revenue funds	(1,700)	-	1,700	-	-
<b>Closing revenue funds</b>	<b>334,336</b>	<b>312,922</b>	<b>56,696</b>	<b>703,954</b>	<b>698,244</b>

### **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
<b>Total funds</b>	<b>334,336</b>	<b>312,922</b>	<b>56,696</b>	<b>703,954</b>	<b>698,244</b>

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 £
<b>Income</b>		
Income from operations	44,165	39,291
Investment income		
Income from investments, other than interest receivable	524	504
Interest receivable	56	101
<b>Gross income in the year before exceptional items</b>	<b>44,745</b>	<b>39,896</b>
<b>Gross income in the year including exceptional items</b>	<b>44,745</b>	<b>39,896</b>
<b>Expenditure</b>		
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	-	-
<b>Total expenditure in the year</b>	<b>41,601</b>	<b>32,776</b>
Net income before tax in the financial year	3,144	7,120
Tax on surplus on ordinary activities	-	-
<b>Net income after tax in the financial year</b>	<b>3,144</b>	<b>7,120</b>
<b>Retained surplus for the financial year</b>	<b>3,144</b>	<b>7,120</b>

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
<b>Total fixed assets</b>				<b>474,441</b>	<b>474,673</b>
Current assets		B			
Debtors	14	B2	4,951	5,151	
Cash at bank & in hand		B4	234,759	222,751	
<b>Total current assets</b>			<b>239,710</b>	<b>227,902</b>	
<b>Creditors: amounts falling due within one year</b>	15	C1	<b>10,197</b>	<b>4,331</b>	
Net current assets				229,513	223,571
<b>The total net assets of the charity</b>				<b>703,954</b>	<b>698,244</b>

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

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

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 PIERSSENE**

**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 1<sup>st</sup> 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 1<sup>st</sup> 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 1<sup>st</sup> 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**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>The net surplus before tax in the financial year is stated after charging:</b>		
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
	0.00	0.00	0.00	0.00	0.00

#### 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
	0.00	0.00	2,566	2,566	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

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

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

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 £
<b>Carrying values of investments</b>				
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	
		£	£	£
<b>Unrestricted and designated funds:</b>				
Unrestricted Revenue Funds	332,892	3,144	(1,700)	334,336
Total unrestricted & designated funds	332,892	3,144	(1,700)	334,336
<b>Restricted funds:</b>				
Big Lottery Fund	312,922	-	-	312,922
Total restricted funds	312,922	-	-	312,922
<b>Endowment funds:</b>				
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
	£	£	£	£
<b>Unrestricted and designated funds:</b>				
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.
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##### **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.
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##### **Endowment funds:**

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