

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

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

# Warrington & District Society For Deaf People

## Report of the Trustees

For the Year Ended 31 March 2023

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

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

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

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Company number**

04404869 (England and Wales)

### **Registered Charity Number**

1092937

### **Registered Office**

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

### **Trustees**

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

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

.....  
**Gregory Pierssene, Treasurer**

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

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

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

### **Responsibilities and Basis of Report**

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

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

### **Independent Examiner's Statement**

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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

Date: .....

# Warrington & District Society For Deaf People

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

				31.3.23	31.3.22
		Unrestricted	Restricted	Endowment	
	Notes	Total Fund £	Total Fund £	Fund £	Funds Funds £ £
<b>INCOME AND ENDOWMENTS FROM</b>					
Rents		38,528	-	-	38,528 26,673
Donations and Legacies		7,621	-	-	7,621 17,492
Investment Income	2	1,511	-	-	1,511 580
		_____	_____	_____	_____
<b>Total</b>		47,660	-	-	47,660 44,745
		_____	_____	_____	_____
<b>EXPENDITURE ON</b>					
Raising Funds	3	51,351	-	-	51,351 41,601
		_____	_____	_____	_____
Net gains on investments			-	-	232 232
	2,566				
		_____	_____	_____	_____
<b>NET INCOME/(EXPENDITURE)</b>		(3,691)	-	232	(3,459) 5,710
<b>TRANSFER BETWEEN FUNDS</b>					
			(1,700)	-	1,700 - -
		_____	_____	_____	_____
<b>NET INCOME AFTER TRANSFER</b>		(5,391)	-	1,932	(3,459) 5,710
		_____	_____	_____	_____
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward			334,336	312,922	56,696 703,954
	698,244				
		_____	_____	_____	_____
<b>TOTAL FUNDS CARRIED FORWARD</b>		328,945	312,922	58,628	700,495 703,954
		=====	=====	=====	=====
		=====			

The notes form part of these financial statements

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**Warrington & District Society For Deaf People**

**Balance Sheet**

**For the Year Ended 31 March 2023**

				<b>31.3.23</b>	<b>31.3.22</b>
		<b>Unrestricted</b>	<b>Restricted</b>	<b>Endowment</b>	
	<b>Notes</b>	<b>Total</b>	<b>Total</b>	<b>Fund</b>	<b>Funds Funds</b>
		<b>Fund</b>	<b>Fund</b>	<b>£</b>	<b>£ £</b>
		<b>£</b>	<b>£</b>		
<b>FIXED ASSETS</b>					
Tangible Assets	7	139,264	312,922	-452,186	448,395
Investments	8	-	-	26,278	26,278 26,046
		<u>139,264</u>	<u>312,922</u>	<u>26,278</u>	<u>478,464</u> <u>474,441</u>
<b>CURRENT ASSETS</b>					
Debtors	9	2,208	-	-	2,208 4,951
Cash at bank and in hand			190,920	-	32,350 223,270
		<u>234,759</u>			
		<u>193,128</u>	<u>-</u>	<u>38,350</u>	<u>225,478</u> <u>239,710</u>
<b>CREDITORS</b>					
Amounts falling due within	10	(3,447)	-	-	(3,447)
	(10,197)				
One year		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CURRENT ASSETS</b>			189,681	-	32,350 222,031
		<u>229,513</u>			
<b>TOTAL ASSETS LESS</b>					
<b>CURRENT LIABILITIES</b>			328,945	312,922	58,628 700,495
		<u>703,954</u>			
<b>NET ASSETS</b>		<u>328,945</u>	<u>312,922</u>	<u>58,628</u>	<u>700,495</u> <u>703,954</u>
		=====			
<b>FUNDS</b>	11				
Unrestricted Funds				328,945	334,336
Restricted Funds				312,922	312,922
Endowment Funds				58,628	56,696
<b>TOTAL FUNDS</b>				<u>700,495</u>	<u>703,954</u>
		=====			

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

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

The notes form part of these financial statements

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# Warrington & District Society For Deaf People

## Balance Sheet - continued For the Year Ended 31 March 2023

The Trustees acknowledge their responsibility for

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

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

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

.....  
**Gregory Pierssene, Treasurer**

The notes form part of these financial statements

# Warrington & District Society For Deaf People

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

### **1. ACCOUNTING POLICIES**

#### **Basis of preparing the financial statements**

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

#### **Income**

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

#### **Expenditure**

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

#### **Tangible Fixed Assets**

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

#### **Taxation**

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

#### **Fund Accounting**

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

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

#### **Pension costs and other post-retirement benefits**

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



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

Warrington & District Society For Deaf People

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

**2. INVESTMENT INCOME**

	<b>31.3.23</b>	<b>31.3.22</b>
	<b>£</b>	<b>£</b>
Income from shares	549	524
Deposit account interest	962	56
	<hr/>	<hr/>
	1,511	580
	<hr/>	<hr/>

**3. RAISING FUNDS**

	<b>31.3.23</b>	<b>31.3.22</b>
	<b>£</b>	<b>£</b>
Support costs	51,315	41,601
	<hr/>	<hr/>

**4. NET INCOME/(EXPENDITURE)**

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

	<b>31.3.23</b>	<b>31.3.22</b>
	<b>£</b>	<b>£</b>
Depreciation – owned assets	4,063	2,798
	=====	=====

**5. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' Expenses**

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

Warrington & District Society For Deaf People

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

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

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

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## Warrington & District Society For Deaf People

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

#### **7. TANGIBLE FIXED ASSETS**

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

#### **8. FIXED ASSET INVESTMENTS**

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

There were no investment assets outside the UK.

# Warrington & District Society For Deaf People

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

### 9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

### 10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

### 11. MOVEMENT IN FUNDS

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

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

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

**11. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

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

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

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

Continued...

## 11. MOVEMENT IN FUNDS - continued

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

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

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

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

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## **12. RELATED PARTY DISCLOSURES**

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

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

## **EXPENDITURE**

### **Support Costs**

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

This page does not form part of the statutory financial statements

Warrington & District Society For Deaf People

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

<b>31.3.23</b>	<b>31.3.22</b>
<b>£</b>	<b>£</b>



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

This page does not form part of the statutory financial statements

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Warrington & District Society Deaf People

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For the Year Ended 31 March 2023

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