

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

Report of the Trustees and
Unaudited Financial Statement for the Year Ended 31 March 2024
For
Warrington & District Society for Deaf People

Warrington & District Society For Deaf People

Report of the Trustees

For the Year Ended 31 March 2024

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 2024. 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 [] 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 2024.

Responsibilities and Basis of Report

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

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

Independent Examiner's Statement

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

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

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

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

Date:

Warrington & District Society For Deaf People

Statement of Financial Activities

For the Year Ended 31 March 2024

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

The notes form part of these financial statements

Warrington & District Society For Deaf People
Balance Sheet
For the Year Ended 31 March 2024

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

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

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

The notes form part of these financial statements

Warrington & District Society For Deaf People

Balance Sheet - continued

For the Year Ended 31 March 2024

The Trustees acknowledge their responsibility for

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

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

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

.....
Gregory Pierssene, Treasurer

The notes form part of these financial statements

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Tangible Fixed Assets

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

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

Taxation

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

Fund Accounting

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

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

Pension costs and other post-retirement benefits

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

Warrington & District Society For Deaf People

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

2. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Income from shares	580	549
Deposit account interest	2,028	962
	<hr/>	<hr/>
	2,608	1,511
	<hr/>	<hr/>

3. RAISING FUNDS

	31.3.24	31.3.23
	£	£
Support costs	74,805	51,315
	<hr/>	<hr/>

4. NET INCOME/(EXPENDITURE)

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

	31.3.24	31.3.23
	£	£
Depreciation – owned assets	11,253	4,063
	<hr/>	<hr/>

5. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' Expenses

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

Continued...

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

Continued...

Warrington & District Society For Deaf People

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

7. TANGIBLE FIXED ASSETS

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

8. FIXED ASSET INVESTMENTS

	Listed Investment £
MARKET VALUE	
At 1 April 2023	26,278
Charge at market value	455
At 31 March 2024	26,733
	=====

There were no investment assets outside the UK.

Warrington & District Society For Deaf People

Notes to the Financial Statements - continued

For the Year Ended 31 March 2024

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

11.MOVEMENT IN FUNDS

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

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

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

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

11. MOVEMENT IN FUNDS – continued

Comparatives for movement in funds

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

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

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

Continued...

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

11. MOVEMENT IN FUNDS – continued

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

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

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

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

Continued...

12. RELATED PARTY DISCLOSURES

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

Warrington & District Society For Deaf People

Detailed Statement of Financial Activities

For the Year Ended 31 March 2024

INCOME AND ENDOWMENTS

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

EXPENDITURE

Support Costs

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

This page does not form part of the statutory financial statements

Warrington & District Society For Deaf People

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

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

This page does not form part of the statutory financial statements

Warrington & District Society Deaf People

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

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4 – 5
Notes to the Financial Statements	6 – 13
Detailed Statement of Financial Activities	14 – 15