

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

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

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

**Warrington & District Society For Deaf  
People**

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for the Year Ended 31 March 2025**

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**Warrington & District Society For Deaf  
People**

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

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

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

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

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

**Significant activities**

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

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

**ACHIEVEMENTS AND PERFORMANCE**

**Charitable activities**

Key achievements for the year include:

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

**FINANCIAL REVIEW**

**Financial position**

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

**Warrington & District Society For Deaf  
People**

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

**FINANCIAL REVIEW**

**Principal funding sources**

Our income was derived from:

Rent from tenants

Training room hire

Delivery of BSL and Deaf Awareness training

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

**Reserves policy**

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

**FUTURE PLANS**

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

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

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

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

Strengthen marketing efforts - implement effective marketing strategies to:

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

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

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

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

**Recruitment and appointment of new trustees**

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

**Induction and training of new trustees**

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

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

04404869 (England and Wales)

**Warrington & District Society For Deaf  
People**

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

**Registered Charity number**

1092937

**Registered office**

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

**Trustees**

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

**Company Secretary**

Mrs M McCue

**Independent Examiner**

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

**Advisers**

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

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

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

**Warrington & District Society For Deaf  
People**

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

**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

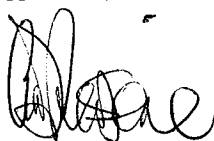
Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

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

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

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

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

A handwritten signature in black ink, appearing to read 'G Pierssene', written over a horizontal line.

G Pierssene - Trustee

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

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

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

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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



Janine Boyo

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

13 January 2026

**Warrington & District Society For Deaf  
People**

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

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

The notes form part of these financial statements



**Warrington & District Society For Deaf  
People**

**Balance Sheet  
31 March 2025**

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

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

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

The trustees acknowledge their responsibilities for

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

The notes form part of these financial statements

**Warrington & District Society For Deaf  
People**

**Balance Sheet - continued  
31 March 2025**

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

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

A handwritten signature in black ink, appearing to read 'G Pierssene', written over a horizontal line.

G Pierssene - Trustee

The notes form part of these financial statements

**Warrington & District Society For Deaf  
People**

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

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

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

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

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

**Income**

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

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

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

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

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

**Warrington & District Society For Deaf  
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**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**1. ACCOUNTING POLICIES - continued**

**Expenditure**

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

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

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

**Tangible fixed assets**

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

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

**Taxation**

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

**Fund accounting**

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

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

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

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

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

**Cash and cash equivalents**

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

**Financial instruments**

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

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

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

**Warrington & District Society For Deaf  
People**

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

**1. ACCOUNTING POLICIES - continued**

**Cash and cash equivalents**

**Basic financial assets**

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

**Other financial assets**

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

**Impairment of financial assets**

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

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

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

**Classification of financial liabilities**

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

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

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

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

**Derecognition of financial liabilities**

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

**Warrington & District Society For Deaf  
People**

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

**1. ACCOUNTING POLICIES - continued**

**Cash and cash equivalents**

**2. OTHER TRADING ACTIVITIES**

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

**3. INVESTMENT INCOME**

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

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

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

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

**5. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**Warrington & District Society For Deaf  
People**

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

**6. STAFF COSTS**

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

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

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

**7. TANGIBLE FIXED ASSETS**

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

**8. FIXED ASSET INVESTMENTS**

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

There were no investment assets outside the UK.

**Warrington & District Society For Deaf  
People**

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

**8. FIXED ASSET INVESTMENTS - continued**

Cost or valuation at 31 March 2025 is represented by:

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

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

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

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

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

**11. MOVEMENT IN FUNDS**

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



**Warrington & District Society For Deaf  
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**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**11. MOVEMENT IN FUNDS - continued**

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

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

**Comparatives for movement in funds**

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

**Warrington & District Society For Deaf  
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**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**11. MOVEMENT IN FUNDS - continued**

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

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

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

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

**Warrington & District Society For Deaf  
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**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**11. MOVEMENT IN FUNDS - continued**

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

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

**Transfers between funds**

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

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

**12. RELATED PARTY DISCLOSURES**

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

**13. RESTRICTED FUNDS**

**Big Lottery Award For All**

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

**Marketor Fund**

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

**WVA Grant**

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

**Warrington & District Society For Deaf  
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**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**14. PENSION SCHEME**

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

**Warrington & District Society For Deaf  
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**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2025**

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

This page does not form part of the statutory financial statements

**Warrington & District Society For Deaf  
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**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2025**

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

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