

# BRITISH DEAF HISTORY SOCIETY LIMITED

England & Wales - Charity number 1110669

## Details

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**Other names** BRITISH DEAF HISTORY SOCIETY

**Status** Registered

**Legal form** Charitable company

**Company number** [05382744](#)

**Registered** 2005-08-01

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Manchester Deaf Centre  
Crawford House  
Oxford Road  
Manchester  
M13 9GH

**Phone** 01925632463

**Email** [info@bdhs.org.uk](mailto:info@bdhs.org.uk)

**Website** [www.bdhs.org.uk](http://www.bdhs.org.uk)

## Activities

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**Objects:** 1.1 The Charity's objects ("the Objects") of the British Deaf History Society shall be: 1.1.1 To promote and advance the interest in the discovery, research and preservation of the histories of Deaf people, their communities, culture and language. 1.1.2 To encourage and establish studies and research on all subjects concerning the history of the Deaf, and deafness, and to make results and conclusions of such works available to members of the general public and authorities alike. 1.1.3 To promote awareness of deaf history among members of the general public. 1.1.4 To encourage the growth of a body of work on Deaf culture and history. 1.1.5 To raise funds to finance publications of researches. 1.1.6 To establish and maintain a museum and art gallery for the benefit of the public to promote awareness of Deaf culture and history. 1.2 This provision may be amended by special resolution but only with the prior written consent of the Commission.

**Activities:** To promote and advance the interest in discovery, research and preservation of the histories of deaf people, their communities, culture and language, including promoting awareness of deaf history among members of the general public.

## Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Sponsors Or Undertakes Research
- **What:** Disability, Arts/culture/heritage/science, Environment/conservation/heritage
- **Who:** People With Disabilities, The General Public/mankind

## Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE. CHESHIRE
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£48,685	£74,874	-	-
2024-03-31	£74,432	£95,473	-	-
2023-03-31	£98,497	£54,651	-	-
2022-03-31	£86,466	£128,936	-	-
2021-03-31	£131,424	£243,653	-	-

## Trustees

Name	Role	Appointed
GEOFFREY JOHN EAGLING		
Ian Douglas Depledge		2025-11-10
Lisa Birtles		2023-11-10
Melinda Napier		2013-11-20
PETER JACKSON		
PHILLIP GARDNER		2023-11-10

**BRITISH DEAF HISTORY SOCIETY LIMITED**

England & Wales - Charity number 1110669

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# Accounts

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**British Deaf History Society Ltd**  
(A company limited by guarantee, not having a share capital)

**Annual Report and Unaudited Financial Statements**

**for the financial year ended 31 March 2025**

**Shires Accountants  
AAT Licenced Accountant  
Suite G30 Genesis Centre  
18 Innovation Way  
Stoke On Trent  
Staffordshire  
ST6 4BF  
GB**

**Company Number: 05382744  
Charity Number: 1110669**

**British Deaf History Society Ltd**  
(A company limited by guarantee, not having a share capital)  
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**British Deaf History Society Ltd**  
(A company limited by guarantee, not having a share capital)  
**TRUSTEES' AND OTHER INFORMATION**

<b>Trustees</b>	Peter Webster Jackson Geoffrey John Eagling Melinda Nora Napier Richard John Goulden (Resigned 5 March 2025) Benjamin Eiran Bowen (Resigned 10 October 2024) Catherine Mary Nassimi-Green (Resigned 5 June 2025) Geraldine Ann O'Halloran (Resigned 5 June 2025) Lisa Birtles Phillip Gardner
<b>Company Secretary</b>	Peter Webster Jackson
<b>Charity Number in England and Wales</b>	1110669
<b>Company Registration Number</b>	05382744
<b>Registered Office</b>	30 Elmwood Grove Winsford Cheshire CW7 3UD England
<b>Principal Address</b>	Crawford House Booth Street East Manchester Greater Manchester M13 9GH England
<b>Independent Examiner</b>	Shires Accountants AAT Licenced Accountant Suite G30 Genesis Centre 18 Innovation Way Stoke On Trent Staffordshire ST6 4BF GB
<b>Principal Bankers</b>	HSBC UK Bank PLC PO Box 160 12A North Street Guildford Surrey GU1 4AF England

**British Deaf History Society Ltd**  
(A company limited by guarantee, not having a share capital)  
**TRUSTEES' ANNUAL REPORT**  
for the financial year ended 31 March 2025

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 31 March 2025.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of British Deaf History Society Ltd present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2025.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

**Principal Activity**

preservation and upkeep of historical artifacts and literature created by deaf individuals

**Financial Review**

The results for the financial year are set out on page 8 and additional notes are provided showing income and expenditure in greater detail.

**Financial Results**

At the end of the financial year the charity has assets of £201,087 (2024 - £227,282) and liabilities of £1,691 (2024 - £1,697). The net assets of the charity have decreased by £(26,189).

The key priorities are as follows:

- Due to the lack of lottery funding and other grant income, the BDHS's Deaf Heritage Centre was placed on the Ars Council's Museums-at-Risk Register which would mean that steps would have to be taken to safeguard the Deaf heritage Centre's Collections and that no further Lottery grants would be available after October 2024 to maintain the Deaf Heritage Centre.

**Trustees**

The trustees who served throughout the financial year, except as noted, were as follows:

Peter Webster Jackson  
Geoffrey John Eagling  
Melinda Nora Napier  
Richard John Goulden (Resigned 5 March 2025)  
Benjamin Eiran Bowen (Resigned 10 October 2024)  
Catherine Mary Nassimi-Green (Resigned 5 June 2025)  
Geraldine Ann O'Halloran (Resigned 5 June 2025)  
Lisa Birtles  
Phillip Gardner

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

The secretary who served during the financial year was:

Peter Webster Jackson

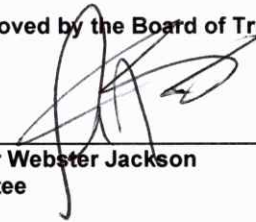
**Compliance with Sector-Wide Legislation and Standards**

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. British Deaf History Society Ltd subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)


**British Deaf History Society Ltd**  
(A company limited by guarantee, not having a share capital)  
**TRUSTEES' ANNUAL REPORT**  
for the financial year ended 31 March 2025

Approved by the Board of Trustees on 25 October 2025 and signed on its behalf by:



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Peter Webster Jackson  
Trustee



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Geoffrey John Eagling  
Trustee

## **British Deaf History Society Ltd**

(A company limited by guarantee, not having a share capital)

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

for the financial year ended 31 March 2025

The trustees, who are also directors of British Deaf History Society Ltd for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors 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) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). 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 company and of the surplus or deficit of the company for that period.


In preparing these financial statements, the trustees are required to:


- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

Approved by the Board of Trustees on 25 October 2025 and signed on its behalf by:

  
\_\_\_\_\_  
**Peter Webster Jackson**  
Trustee

  
\_\_\_\_\_  
**Geoffrey John Eagling**  
Trustee

## **British Deaf History Society Ltd**

(A company limited by guarantee, not having a share capital)

# **INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF BRITISH DEAF HISTORY SOCIETY LTD**

I have examined the financial statements of the charity for the financial year ended 31 March 2025, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the Board of Trustees that I have done so, and state those matters that I have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for my work, or for this report.

### **Respective responsibilities of trustees and examiner**

The charity'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 requirements of the Companies Act 2006. The charity's trustees consider that an audit is not required for this financial year under Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is my responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down by the general Directions given by the Charity Commission under section 145(5) of the Charities Act 2011; and
- state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements do not comply with the accounting requirements of the Charities Act
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

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



### **SHIRES ACCOUNTANTS**

AAT Licenced Accountant  
Suite G30 Genesis Centre  
18 Innovation Way  
Stoke On Trent  
Staffordshire  
ST6 4BF  
GB

**Date: 25 October 2025**

**British Deaf History Society Ltd**  
(A company limited by guarantee, not having a share capital)  
**STATEMENT OF FINANCIAL ACTIVITIES**  
(Incorporating an Income and Expenditure Account)  
for the financial year ended 31 March 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
<b>Incoming Resources</b>							
Donations and legacies	3.1	2,437	-	2,437	3,068	-	3,068
Charitable activities							
□ Grants from governments and other co-funders	3.2	1,612	-	1,612	6,069	-	6,069
Other income	3.3	3,482	41,154	44,636	25,295	40,000	65,295
<b>Total income</b>		<b>7,531</b>	<b>41,154</b>	<b>48,685</b>	<b>34,432</b>	<b>40,000</b>	<b>74,432</b>
<b>Resources Expended</b>							
Charitable activities	4.1	25,090	49,784	74,874	48,733	46,740	95,473
<b>Net income/(expenditure)</b>		<b>(17,559)</b>	<b>(8,630)</b>	<b>(26,189)</b>	<b>(14,301)</b>	<b>(6,740)</b>	<b>(21,041)</b>
Transfers between funds		82,613	(82,613)	-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>65,054</b>	<b>(91,243)</b>	<b>(26,189)</b>	<b>(14,301)</b>	<b>(6,740)</b>	<b>(21,041)</b>
<b>Reconciliation of funds:</b>							
Total funds beginning of the year		134,342	91,243	225,585	148,644	97,982	246,626
<b>Total funds at the end of the year</b>		<b>199,396</b>	<b>-</b>	<b>199,396</b>	<b>134,343</b>	<b>91,242</b>	<b>225,585</b>

The Statement of Financial Activities includes all gains and losses recognised in the financial year. All income and expenditure relate to continuing activities.

# British Deaf History Society Ltd

(A company limited by guarantee, not having a share capital)

Company Number: 05382744

## BALANCE SHEET

as at 31 March 2025

	Notes	2025 £	2024 £
<b>Fixed Assets</b>			
Tangible assets	9	164,721	168,665
<b>Current Assets</b>			
Stocks	10	1,500	1,500
Debtors	11	1,056	1,019
Cash at bank and in hand		33,810	56,098
		36,366	58,617
<b>Creditors: Amounts falling due within one year</b>	12	(1,691)	(1,697)
<b>Net Current Assets</b>		34,675	56,920
<b>Total Assets less Current Liabilities</b>		199,396	225,585
<b>Funds</b>			
Restricted trust funds		-	91,242
General fund (unrestricted)		199,396	134,343
<b>Total funds</b>		199,396	225,585

The total unrestricted funds includes a revaluation reserve of £(145,559) (2024 - £(145,559))

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.


The trustees confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 and for preparing financial statements 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 its profit and loss for the 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 charity.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 25 October 2025 and signed on its behalf by

  
Peter Webster Jackson  
Trustee

  
Geoffrey John Eagling  
Trustee

## **British Deaf History Society Ltd**

(A company limited by guarantee, not having a share capital)

### **NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 March 2025

#### **1. GENERAL INFORMATION**

British Deaf History Society Ltd is a company limited by guarantee incorporated in England. The registered office of the charity is 30 Elmwood Grove, Winsford, Cheshire, CW7 3UD, England which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

#### **2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

##### **Basis of preparation**

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

##### **Statement of compliance**

The financial statements of the charity for the financial year ended 31 March 2025 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

##### **Fund accounting**

The following are the categories of funds maintained:

##### **Restricted funds**

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

##### **Unrestricted funds**

Unrestricted funds consist of General and Designated funds.

General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.

Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

##### **Incoming Resources**

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

##### **Donations and legacies**

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 by the charity 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 these conditions will be fulfilled in the reporting period.

##### **Income from charitable activities**

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related

## British Deaf History Society Ltd

(A company limited by guarantee, not having a share capital)

### NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

□ Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

□ Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

#### Resources Expended

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

#### Expenditure on raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### Costs of charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	no depreciation / 25% straight line
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#### Stock

Stocks are stated at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost includes all costs incurred in the normal course of business in bringing them to their present location and condition. Stocks comprise fundraising materials. It is not considered practicable to value stock of unsold donated goods at the financial year end.

#### Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

#### Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

**British Deaf History Society Ltd**

(A company limited by guarantee, not having a share capital)

**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 March 2025

**Taxation**

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

<b>3. INCOME</b>						
<b>3.1</b>	<b>DONATIONS AND LEGACIES</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2025</b>	<b>2024</b>	
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	
	Donations and legacies	<u>2,437</u>	<u>-</u>	<u>2,437</u>	<u>3,068</u>	
<b>3.2</b>	<b>CHARITABLE ACTIVITIES</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2025</b>	<b>2024</b>	
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	
	<b>Grants from governments and other co-funders:</b>					
	Income from charitable activities	<u>1,612</u>	<u>-</u>	<u>1,612</u>	<u>6,069</u>	
<b>3.3</b>	<b>OTHER INCOME</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2025</b>	<b>2024</b>	
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	
	Other income	<u>3,482</u>	<u>41,154</u>	<u>44,636</u>	<u>65,295</u>	
<b>4. EXPENDITURE</b>						
<b>4.1</b>	<b>CHARITABLE ACTIVITIES</b>	<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Expenditure on charitable activities	2,476	-	-	2,476	4,415
	Governance Costs (Note 4.2)	-	-	72,398	72,398	91,058
		<u>2,476</u>	<u>-</u>	<u>72,398</u>	<u>74,874</u>	<u>95,473</u>
<b>4.2</b>	<b>GOVERNANCE COSTS</b>	<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Charitable activities - governance costs	-	-	72,398	72,398	91,058
<b>4.3</b>	<b>SUPPORT COSTS</b>			<b>Governance Costs</b>	<b>2025</b>	<b>2024</b>
				<b>£</b>	<b>£</b>	<b>£</b>
	Support			72,398	72,398	91,058
<b>5. ANALYSIS OF SUPPORT COSTS</b>						
				<b>2025</b>	<b>2024</b>	
				<b>£</b>	<b>£</b>	
	Support			<u>72,398</u>	<u>91,058</u>	

**British Deaf History Society Ltd**  
(A company limited by guarantee, not having a share capital)  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2025

<b>6. NET INCOMING RESOURCES</b>	<b>2025</b>	2024
	£	£
<b>Net Incoming Resources are stated after charging/(crediting):</b>		
Depreciation of tangible assets	<b>4,193</b>	4,193
	<u>          </u>	<u>          </u>
<b>7. INVESTMENT AND OTHER INCOME</b>	<b>2025</b>	2024
	£	£
Bank interest	<b>281</b>	293
Other interest	<b>1</b>	2
	<u>          </u>	<u>          </u>
	<b>282</b>	295
	<u>          </u>	<u>          </u>
<b>8. EMPLOYEES AND REMUNERATION</b>		
<b>Number of employees</b>		
The average number of persons employed (including executive trustees) during the financial year was as follows:		
	<b>2025</b>	2024
	Number	Number
Admin	<b>1</b>	2
	<u>          </u>	<u>          </u>
The staff costs comprise:	<b>2025</b>	2024
	£	£
Wages and salaries	<b>18,126</b>	21,393
Pension costs	<b>341</b>	244
	<u>          </u>	<u>          </u>
	<b>18,467</b>	21,637
	<u>          </u>	<u>          </u>
<b>9. TANGIBLE FIXED ASSETS</b>		
	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
	£	£
<b>Cost</b>		
At 1 April 2024	199,034	199,034
Additions	249	249
	<u>          </u>	<u>          </u>
At 31 March 2025	199,283	199,283
	<u>          </u>	<u>          </u>
<b>Depreciation</b>		
At 1 April 2024	30,369	30,369
Charge for the financial year	4,193	4,193
	<u>          </u>	<u>          </u>
At 31 March 2025	34,562	34,562
	<u>          </u>	<u>          </u>
<b>Net book value</b>		
At 31 March 2025	<b>164,721</b>	<b>164,721</b>
	<u>          </u>	<u>          </u>
At 31 March 2024	168,665	168,665
	<u>          </u>	<u>          </u>
<b>10. STOCKS</b>	<b>2025</b>	2024
	£	£
Finished goods and goods for resale	<b>1,500</b>	1,500
	<u>          </u>	<u>          </u>

**British Deaf History Society Ltd**  
(A company limited by guarantee, not having a share capital)  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2025

<b>11. DEBTORS</b>		<b>2025</b>	<b>2024</b>
		£	£
Taxation and social security costs		<b>512</b>	507
Prepayments and accrued income		<b>544</b>	512
		<b>1,056</b>	<b>1,019</b>
<b>12. CREDITORS</b>		<b>2025</b>	<b>2024</b>
<b>Amounts falling due within one year</b>		£	£
Taxation and social security costs		<b>61</b>	-
Accruals and deferred income:			
Pension accrual		-	132
Other accruals		<b>1,630</b>	1,565
		<b>1,691</b>	<b>1,697</b>
<b>13. RESERVES</b>			
	<b>Revaluation reserve</b>	<b>Funds</b>	<b>Total</b>
	£	£	£
At the beginning of the year	145,559	80,026	225,585
Deficit for the financial year	-	(26,189)	(26,189)
At the end of the year	<b>145,559</b>	<b>53,837</b>	<b>199,396</b>

**14. STATUS**

The charity is a company limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

**15. POST-BALANCE SHEET EVENTS**

There have been no significant events affecting the Charity since the financial year-end.

**BRITISH DEAF HISTORY SOCIETY LIMITED**

England & Wales - Charity number 1110669

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# Accounts

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**British Deaf History Society Ltd**  
(A company limited by guarantee, not having a share capital)

**Annual Report and Unaudited Financial Statements**

**for the financial year ended 31 March 2024**

Shires Accountants  
AAT Licenced Accountant  
Suite G30 Genesis Centre  
18 Innovation Way  
Stoke On Trent  
Staffordshire  
ST6 4BF  
GB

Company Number: 05382744  
Charity Number: 1110669

**British Deaf History Society Ltd**  
(A company limited by guarantee, not having a share capital)  
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Independent Examiner's Report	6
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Balance Sheet	8
Notes to the Financial Statements	9 - 13

## **British Deaf History Society Ltd**

(A company limited by guarantee, not having a share capital)

### **REFERENCE AND ADMINISTRATIVE INFORMATION**

#### **Trustees**

Peter Webster Jackson  
Geoffrey John Eagling  
Melinda Nora Napier  
Richard John Goulden  
Ian Douglas Depledge (Resigned 10 November 2023)  
Benjamin Eiran Bowen  
Catherine Mary Nassimi-Green  
Geraldine Ann O'Halloran (Appointed 1 September 2023)  
Lisa Birtles (Appointed 1 September 2023)  
Phillip Gardner (Appointed 10 November 2023)

#### **Company Secretary**

Peter Webster Jackson

#### **Charity Number in England and Wales**

1110669

#### **Company Registration Number**

05382744

#### **Registered Office**

30 Elmwood Grove  
Winsford  
Cheshire  
CW7 3UD  
England

#### **Principal Address**

Crawford House  
Booth Street East  
Manchester  
Greater Manchester  
M13 9GH  
England

#### **Independent Examiner**

Shires Accountants  
AAT Licenced Accountant  
Suite G30 Genesis Centre  
18 Innovation Way  
Stoke On Trent  
Staffordshire  
ST6 4BF  
GB

#### **Principal Bankers**

HSBC UK Bank PLC  
PO Box 160 12A North Street  
Guildford  
Surrey  
GU1 4AF  
England

**British Deaf History Society Ltd**  
(A company limited by guarantee, not having a share capital)  
**TRUSTEES' ANNUAL REPORT**  
for the financial year ended 31 March 2024

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 31 March 2024.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of British Deaf History Society Ltd present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2024.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

**Financial Review**

The results for the financial year are set out on page 7 and additional notes are provided showing income and expenditure in greater detail.

**Financial Results**

At the end of the financial year the charity has assets of £227,282 (2023 - £248,077) and liabilities of £1,697 (2023 - £1,451). The net assets of the charity have decreased by £(21,041).

**Trustees**

The trustees who served throughout the financial year, except as noted, were as follows:

- Peter Webster Jackson
- Geoffrey John Eagling
- Melinda Nora Napier
- Richard John Goulden
- Ian Douglas Depledge (Resigned 10 November 2023)
- Benjamin Eiran Bowen
- Catherine Mary Nassimi-Green
- Geraldine Ann O'Halloran (Appointed 1 September 2023)
- Lisa Birtles (Appointed 1 September 2023)
- Phillip Gardner (Appointed 10 November 2023)

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

The secretary who served during the financial year was:

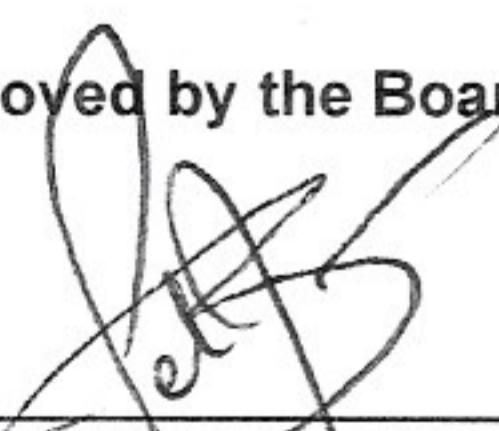
Peter Webster Jackson


**Compliance with Sector-Wide Legislation and Standards**

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. British Deaf History Society Ltd subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 11 November 2024 and signed on its behalf by:

  
\_\_\_\_\_  
Peter Webster Jackson  
Trustee

  
\_\_\_\_\_  
Geoffrey John Eagling  
Trustee

## British Deaf History Society Ltd

(A company limited by guarantee, not having a share capital)

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 March 2024

The trustees, who are also directors of British Deaf History Society Ltd for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors 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) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). 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 company and of the surplus or deficit of the company for that period.

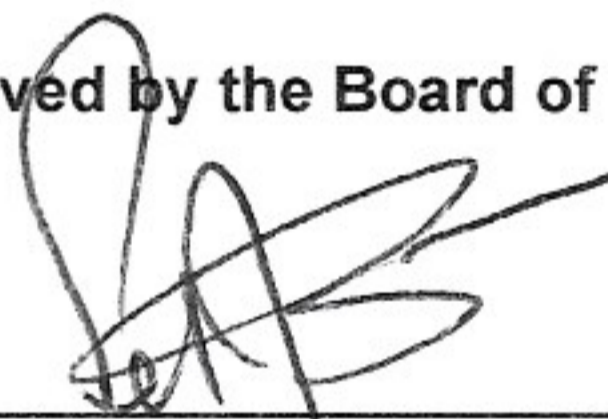
In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with. 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.

Approved by the Board of Trustees on 11 November 2024 and signed on its behalf by:



**Peter Webster Jackson**  
Trustee



**Geoffrey John Eagling**  
Trustee

## British Deaf History Society Ltd

(A company limited by guarantee, not having a share capital)

# INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF BRITISH DEAF HISTORY SOCIETY LTD

I have examined the financial statements of the charity for the financial year ended 31 March 2024, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the Board of Trustees that I have done so, and state those matters that I have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for my work, or for this report.

### Respective responsibilities of trustees and examiner

The charity'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 requirements of the Companies Act 2006. The charity's trustees consider that an audit is not required for this financial year under Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is my responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down by the general Directions given by the Charity Commission under section 145(5) of the Charities Act 2011; and
- state whether particular matters have come to my attention.

### Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

### Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements do not comply with the accounting requirements of the Charities Act
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

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



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### SHIRES ACCOUNTANTS

AAT Licenced Accountant  
Suite G30 Genesis Centre  
18 Innovation Way  
Stoke On Trent  
Staffordshire  
ST6 4BF  
GB

Date: 11 November 2024

**British Deaf History Society Ltd**  
(A company limited by guarantee, not having a share capital)  
**STATEMENT OF FINANCIAL ACTIVITIES**  
(Incorporating an Income and Expenditure Account)  
for the financial year ended 31 March 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
<b>Incoming Resources</b>							
Donations and legacies	3.1	3,068	-	3,068	3,911	-	3,911
Charitable activities							
□ Grants from governments and other co-funders	3.2	6,069	-	6,069	2,593	-	2,593
Other income	3.3	25,295	40,000	65,295	1,048	90,945	91,993
<b>Total income</b>		<b>34,432</b>	<b>40,000</b>	<b>74,432</b>	<b>7,552</b>	<b>90,945</b>	<b>98,497</b>
<b>Resources Expended</b>							
Charitable activities	4.1	48,733	46,740	95,473	54,651	-	54,651
<b>Net income/(expenditure)</b>		<b>(14,301)</b>	<b>(6,740)</b>	<b>(21,041)</b>	<b>(47,099)</b>	<b>90,945</b>	<b>43,846</b>
Transfers between funds		-	-	-	19,972	(19,972)	-
<b>Net movement in funds for the financial year</b>		<b>(14,301)</b>	<b>(6,740)</b>	<b>(21,041)</b>	<b>(27,127)</b>	<b>70,973</b>	<b>43,846</b>
<b>Reconciliation of funds:</b>							
Total funds beginning of the year		148,644	97,982	246,626	175,771	27,009	202,780
<b>Total funds at the end of the year</b>		<b>134,343</b>	<b>91,242</b>	<b>225,585</b>	<b>148,644</b>	<b>97,982</b>	<b>246,626</b>

The Statement of Financial Activities includes all gains and losses recognised in the financial year.  
All income and expenditure relate to continuing activities.

# British Deaf History Society Ltd

(A company limited by guarantee, not having a share capital)

Company Number: 05382744

## BALANCE SHEET

as at 31 March 2024

	Notes	2024 £	2023 £
<b>Fixed Assets</b>			
Tangible assets	9	168,665	172,858
<b>Current Assets</b>			
Stocks	10	1,500	2,750
Debtors	11	1,019	2,495
Cash at bank and in hand		56,098	69,974
		58,617	75,219
<b>Creditors: Amounts falling due within one year</b>	12	(1,697)	(1,451)
<b>Net Current Assets</b>		56,920	73,768
<b>Total Assets less Current Liabilities</b>		225,585	246,626
<b>Funds</b>			
Restricted trust funds		91,242	97,982
General fund (unrestricted)		134,343	148,644
<b>Total funds</b>		225,585	246,626

The total unrestricted funds includes a revaluation reserve of £(145,559) (2023 - £(145,559))

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

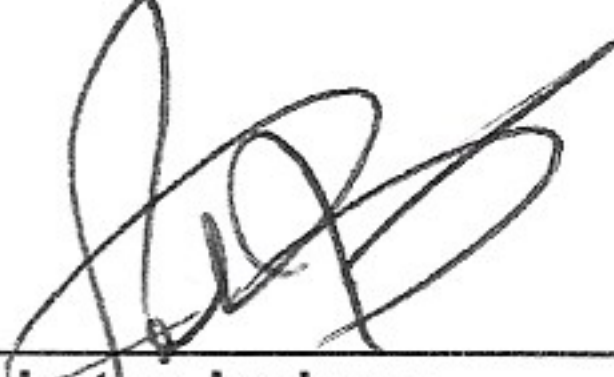
For the financial year ended 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.


The trustees confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 and for preparing financial statements 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 its profit and loss for the 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 charity.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 11 November 2024 and signed on its behalf by

  
Peter Webster Jackson  
Trustee

  
Geoffrey John Eagling  
Trustee

## British Deaf History Society Ltd

(A company limited by guarantee, not having a share capital)

# NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

## 1. GENERAL INFORMATION

British Deaf History Society Ltd is a company limited by guarantee incorporated in the England. The registered office of the charity is 30 Elmwood Grove, Winsford, Cheshire, CW7 3UD, England which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

### Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

### Statement of compliance

The financial statements of the charity for the financial year ended 31 March 2024 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

### Fund accounting

The following are the categories of funds maintained:

#### Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

#### Unrestricted funds

Unrestricted funds consist of General and Designated funds.

General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.

Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

### Incoming Resources

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

### Donations and legacies

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 by the charity 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 these conditions will be fulfilled in the reporting period.

### Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related

**British Deaf History Society Ltd**  
(A company limited by guarantee, not having a share capital)

**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 March 2024

funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

□ Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

□ Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

**Resources Expended**

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

**Expenditure on raising funds**

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

**Costs of charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	no depreciation / 25% straight line
----------------------------------	---	-------------------------------------

**Stock**

Stocks are stated at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost includes all costs incurred in the normal course of business in bringing them to their present location and condition. Stocks comprise fundraising materials. It is not considered practicable to value stock of unsold donated goods at the financial year end.

**Debtors**

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

**Cash at bank and in hand**

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

## British Deaf History Society Ltd

(A company limited by guarantee, not having a share capital)

### NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

#### Taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### 3. INCOME

##### 3.1 DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
Donations and legacies	3,068	-	3,068	3,911

##### 3.2 CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
Grants from governments and other co-funders: Income from charitable activities	6,069	-	6,069	2,593

##### 3.3 OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
Other income	25,295	40,000	65,295	91,993

#### 4. EXPENDITURE

##### 4.1 CHARITABLE ACTIVITIES

	Direct Costs £	Other Costs £	Support Costs £	2024 £	2023 £
Expenditure on charitable activities	4,415	-	-	4,415	11,290
Governance Costs (Note 4.2)	-	-	91,058	91,058	43,361
	4,415	-	91,058	95,473	54,651

##### 4.2 GOVERNANCE COSTS

	Direct Costs £	Other Costs £	Support Costs £	2024 £	2023 £
Charitable activities - governance costs	-	-	91,058	91,058	43,361

##### 4.3 SUPPORT COSTS

	Governance Costs £	2024 £	2023 £
Support	91,058	91,058	43,361

#### 5. ANALYSIS OF SUPPORT COSTS

	2024 £	2023 £
Support	91,058	43,361

**British Deaf History Society Ltd**  
(A company limited by guarantee, not having a share capital)  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2024

<b>6. NET INCOMING RESOURCES</b>	<b>2024</b>	2023
	£	£
<b>Net Incoming Resources are stated after charging/(crediting):</b>		
Depreciation of tangible assets	4,193	4,193
	<u>4,193</u>	<u>4,193</u>
<b>7. INVESTMENT AND OTHER INCOME</b>	<b>2024</b>	2023
	£	£
Bank interest	293	212
Other interest	2	-
	<u>295</u>	<u>212</u>
<b>8. EMPLOYEES AND REMUNERATION</b>		
<b>Number of employees</b>		
The average number of persons employed (including executive trustees) during the financial year was as follows:		
	<b>2024</b>	2023
	Number	Number
Admin	2	-
	<u>2</u>	<u>-</u>
The staff costs comprise:	<b>2024</b>	2023
	£	£
Wages and salaries	21,393	-
Pension costs	244	-
	<u>21,637</u>	<u>-</u>
<b>9. TANGIBLE FIXED ASSETS</b>		
	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
	£	£
<b>Cost</b>		
At 31 March 2024	199,034	199,034
<b>Depreciation</b>		
At 1 April 2023	26,176	26,176
Charge for the financial year	4,193	4,193
At 31 March 2024	<u>30,369</u>	<u>30,369</u>
<b>Net book value</b>		
At 31 March 2024	<u>168,665</u>	<u>168,665</u>
At 31 March 2023	<u>172,858</u>	<u>172,858</u>
<b>10. STOCKS</b>	<b>2024</b>	2023
	£	£
Finished goods and goods for resale	1,500	2,750
	<u>1,500</u>	<u>2,750</u>

**British Deaf History Society Ltd**  
(A company limited by guarantee, not having a share capital)  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2024

<b>11. DEBTORS</b>		<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
Other debtors		-	595
Taxation and social security costs		507	1,347
Prepayments and accrued income		512	553
		<u>1,019</u>	<u>2,495</u>
		<u><u>1,019</u></u>	<u><u>2,495</u></u>
<b>12. CREDITORS</b>		<b>2024</b>	<b>2023</b>
<b>Amounts falling due within one year</b>		<b>£</b>	<b>£</b>
Accruals and deferred income:			
Pension accrual		132	-
Other accruals		1,565	1,451
		<u>1,697</u>	<u>1,451</u>
		<u><u>1,697</u></u>	<u><u>1,451</u></u>
<b>13. RESERVES</b>			
	<b>Revaluation reserve</b>	<b>Funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
At the beginning of the year	145,559	101,067	246,626
(Deficit)/Surplus for the financial year	-	(21,041)	(21,041)
At the end of the year	<u>145,559</u>	<u>80,026</u>	<u>225,585</u>
	<u><u>145,559</u></u>	<u><u>80,026</u></u>	<u><u>225,585</u></u>

**14. STATUS**

The charity is a company limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

**15. POST-BALANCE SHEET EVENTS**

There have been no significant events affecting the Charity since the financial year-end.

**BRITISH DEAF HISTORY SOCIETY LIMITED**

England & Wales - Charity number 1110669

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# Accounts

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Company registration number: 05382744

Charity registration number: 1110669

# British Deaf History Society Ltd

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

PQR Limited t/a Shires Accountants  
AAT Licenced Accountant  
Stapeley House  
London Road  
Nantwich  
Cheshire  
CW5 7JW

# British Deaf History Society Ltd

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Notes to the Financial Statements	9 to 17

# **British Deaf History Society Ltd**

## **Reference and Administrative Details**

<b>Trustees</b>	I D Depledge B E Bowen G J Eagling C M Nassimi-Green M N Napier P W Jackson R J Goulden
<b>Secretary</b>	P W Jackson
<b>Charity Registration Number</b>	1110669
<b>Company Registration Number</b>	05382744
<b>Registered Office</b>	The charity is incorporated in England and Wales. 30 Elmwood Grove Winsford Cheshire CW7 3UD
<b>Principal Office</b>	British Deaf History Society Ltd Crawford House Booth Street East Manchester M13 9GH
<b>Bankers</b>	HSBC 12A High Street Guildford Surrey GU1 4AF

# British Deaf History Society Ltd

## Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2023.

### Objectives and activities

#### *Objects and aims*

The objects of the charity are to promote and advance the interest in discovery, research and preservation of the histories of deaf people, their communities, culture and language.

The activities of the charity are based on three key tenets:

1. Conservation and preservation of deaf heritage, language and culture.
2. The research and study of all subjects concerning the history of deaf people and deafness.
3. Education about deaf history through publications, lectures and workshops.

All activities of the charity shall be measured against these three tenets.

#### *Special Note re: the post-COVID-19 pandemic*

Whilst the impact of the COVID-19 pandemic on the British Deaf History Society had been devastating, the availability to the BDHS of vacant space on the ground floor for the use of its Deaf Museum, Archives and Research Library, which made up the Deaf Heritage Centre, has been great blessing. We were helped by grants from the Department of Digital Culture, Media and Sport's (DCMS) Cultural Recovery Fund, to be fully open in January 2022. We were able to consolidate our settling in period and work up towards a full programme of museum openings. Although we can only accommodate up to 16 individuals comfortably and safely at any one time, we were able to welcome to the Deaf Heritage Centre a total of 267 visitors over the period 1 April 2022 to 31 March 2023. This included a number of youth groups and schoolchildren, more than we ever had at our previous premises in Warrington.

The receipt of an Arts Council grant helped to significantly improve our exhibition space within the Museum and was greatly appreciated by our visitors.

The administration of the Society continued to be delivered at the registered office based in the Secretary's home and all administrative activities continued to be carried out from that address, including the ongoing publication of the Deaf History Journal.

Some Trustee meetings were carried out through the Zoom video conferencing facility due to the train strikes affecting Trustee travel, but one meeting was held at Manchester in May 2023 attended by our Arts Council Mentor. The Annual General Meeting scheduled for November 2022 was held at Shirley Methodist Church, Croydon. It was well-attended, being the first in-person AGM available to Members since the start of the pandemic.

#### *Public benefit*

Having regard to the preceding paragraph about the impact of the COVID-19 pandemic, the Society confirms that the official magazine of the BDHS, the Deaf History Journal, continues to feature news from the BDHS, developments in deaf history and articles by contributors about people and events in deaf history, whether in the UK or overseas. The pool of contributors has included the publication of research essays of an academic nature in the past twelve months. Photographs relating to historical events/people have been a most welcome inclusion in the journal.

# **British Deaf History Society Ltd**

## **Trustees' Report**

The Deaf Heritage Centre continued to function as a public benefit with no admission charges being made for visitors although donations were greatly encouraged resulting in large contributions to our Acquisitions Fund, This Fund is used for the purpose of acquiring new material assets for the Museum, Archives and Library.

The trustees therefore confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Structure, governance, and management**

#### ***Recruitment and appointment of trustees***

Trustees can be elected by the existing trustees at meetings. At each annual general meeting one third of the trustees, being the longest serving, must retire, but being eligible can offer themselves for re-election. All members of the charity are entitled to vote.

#### ***Induction and training of trustees***

Trustees are offered suitable training when elected and are informed of their duties and responsibilities. They are also made aware of publications and advice available from the Charity Commission. In recruiting new trustees the charity seeks those that have the appropriate skills, knowledge and experience to develop the organisation.

### **Financial instruments**

#### ***Objectives and policies***

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies as approved by the Board of Trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

#### ***Credit risk***

The charity's principle financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event, which based on previous experience, is evidence of a reduction in the recovery of cash flows. The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies. The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

### **Statement of Trustees' Responsibilities**

The trustees (who are also the directors of British Deaf History Society Ltd for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. 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 its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

## British Deaf History Society Ltd

### Trustees' Report

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

The annual report was approved by the trustees of the charity on 15 December 2023 and signed on its behalf by:

  
.....  
P W Jackson  
Company secretary and trustee

## **British Deaf History Society Ltd**

### **Independent Examiner's Report to the trustees of British Deaf History Society Ltd ('the Company')**

I report to the charity trustees on my examination of the accounts 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 British Deaf History Society Ltd 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.



.....  
Paul Millard  
AAT Licenced Accountant  
Association of Accounting Technicians

Stapeley House  
London Road  
Nantwich  
Cheshire  
CW5 7JW

15 December 2023

## British Deaf History Society Ltd

### Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	3,911	-	3,911
Charitable activities	4	-	90,945	90,945
Other trading activities	5	2,593	-	2,593
Investment income	6	212	-	212
Other income		836	-	836
Total income		<u>7,552</u>	<u>90,945</u>	<u>98,497</u>
<b>Expenditure on:</b>				
Raising funds	7	(2,364)	-	(2,364)
Charitable activities	8	(52,287)	-	(52,287)
Total expenditure		<u>(54,651)</u>	<u>-</u>	<u>(54,651)</u>
Net (expenditure)/income		(47,099)	90,945	43,846
Transfers between funds		<u>19,972</u>	<u>(19,972)</u>	<u>-</u>
Net movement in funds		(27,127)	70,973	43,846
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>175,771</u>	<u>27,009</u>	<u>202,780</u>
Total funds carried forward	17	<u>148,644</u>	<u>97,982</u>	<u>246,626</u>

The notes on pages 9 to 17 form an integral part of these financial statements.

## British Deaf History Society Ltd

### Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	-	7,132	7,132
Charitable activities	4	-	60,825	60,825
Other trading activities	5	3,716	-	3,716
Investment income	6	4	-	4
Other income		14,789	-	14,789
<b>Total income</b>		<u>18,509</u>	<u>67,957</u>	<u>86,466</u>
<b>Expenditure on:</b>				
Raising funds	7	(6,398)	-	(6,398)
Charitable activities	8	(35,179)	(87,359)	(122,538)
<b>Total expenditure</b>		<u>(41,577)</u>	<u>(87,359)</u>	<u>(128,936)</u>
Gains/losses on investment assets		145,558	-	145,558
<b>Net income/(expenditure)</b>		122,490	(19,402)	103,088
Transfers between funds		(65,908)	(79,650)	(145,558)
<b>Net movement in funds</b>		56,582	(99,052)	(42,470)
<b>Reconciliation of funds</b>				
Total funds brought forward		119,188	126,063	245,251
Total funds carried forward	17	<u>175,770</u>	<u>27,011</u>	<u>202,781</u>

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2022 is shown in note 17.

The notes on pages 9 to 17 form an integral part of these financial statements.

## British Deaf History Society Ltd

(Registration number: 05382744)  
Balance Sheet as at 31 March 2023

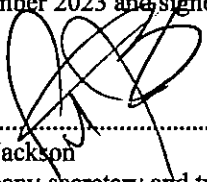
	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	13	172,858	161,889
<b>Current assets</b>			
Stocks	14	2,750	3,400
Debtors	15	2,495	658
Cash at bank and in hand		<u>69,974</u>	<u>38,084</u>
		75,219	42,142
<b>Creditors: Amounts falling due within one year</b>	16	<u>(1,451)</u>	<u>(1,250)</u>
<b>Net current assets</b>		<u>73,768</u>	<u>40,892</u>
<b>Net assets</b>		<u>246,626</u>	<u>202,781</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	17	97,982	27,011
<b>Unrestricted income funds</b>			
Unrestricted funds		3,085	30,212
Revaluation reserve		<u>145,559</u>	<u>145,558</u>
<b>Total unrestricted funds</b>		<u>148,644</u>	<u>175,770</u>
<b>Total funds</b>	17	<u>246,626</u>	<u>202,781</u>

For the financial year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

### Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 6 to 17 were approved by the trustees, and authorised for issue on 15 December 2023 and signed on their behalf by:

  
.....  
P W Jackson  
Company secretary and trustee

The notes on pages 9 to 17 form an integral part of these financial statements.

# **British Deaf History Society Ltd**

## **Notes to the Financial Statements for the Year Ended 31 March 2023**

### **1 Charity status**

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

30 Elmwood Grove  
Winsford  
Cheshire  
CW7 3UD

The principal place of business is:

British Deaf History Society Ltd  
Crawford House  
Booth Street East  
Manchester  
M13 9GH

These financial statements were authorised for issue by the trustees on 15 December 2023.

### **2 Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### **Statement of compliance**

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

#### **Basis of preparation**

British Deaf History Society Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### **Exemption from preparing a cash flow statement**

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

## **British Deaf History Society Ltd**

### **Notes to the Financial Statements for the Year Ended 31 March 2023**

#### **Income and endowments**

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

#### ***Donations and legacies***

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 by the charity 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 these conditions will be fulfilled in the reporting period.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

## British Deaf History Society Ltd

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

#### **Tangible fixed assets**

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Computer equipment	25% straight line
Museum contents	no depreciation

#### **Stock**

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### **Financial instruments**

##### ***Classification***

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

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 charity after deducting all of its liabilities.

## British Deaf History Society Ltd

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

#### *Recognition and measurement*

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

#### **3 Income from donations and legacies**

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	3,315	-	3,315
Gift aid reclaimed	596	-	596
	3,911	-	3,911
<b>Total for 2023</b>	3,911	-	3,911
<b>Total for 2022</b>	-	7,132	7,132

#### **4 Income from charitable activities**

	Restricted funds £	Total funds £
	90,945	90,945
	90,945	90,945
<b>Total for 2023</b>	90,945	90,945
<b>Total for 2022</b>	60,825	60,825

**British Deaf History Society Ltd**

**Notes to the Financial Statements for the Year Ended 31 March 2023**

**5 Income from other trading activities**

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Trading income;		
Sales of goods and services	2,593	2,593
<b>Total for 2023</b>	<b>2,593</b>	<b>2,593</b>
<b>Total for 2022</b>	<b>3,716</b>	<b>3,716</b>

**6 Investment income**

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Interest receivable and similar income;		
Interest receivable on bank deposits	212	212
<b>Total for 2023</b>	<b>212</b>	<b>212</b>
<b>Total for 2022</b>	<b>4</b>	<b>4</b>

**7 Expenditure on raising funds**

**a) Costs of trading activities**

		<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Costs of goods sold	Note	2,364	2,364
<b>Total for 2023</b>		<b>2,364</b>	<b>2,364</b>
<b>Total for 2022</b>		<b>6,398</b>	<b>6,398</b>

## British Deaf History Society Ltd

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

		Unrestricted funds General £	Restricted funds £	Total costs £
<b>8 Expenditure on charitable activities</b>				
	Note			Total funds £
Allocated support costs	9	8,926	-	8,926
Governance costs	9	43,361	-	43,361
<b>Total for 2023</b>		<b>52,287</b>	-	<b>52,287</b>
<b>Total for 2022</b>		<b>35,179</b>	<b>87,359</b>	<b>122,538</b>
				<b>Total expenditure £</b>

In addition to the expenditure analysed above, there are also governance costs of £43,361 (2022 - £52,079) which relate directly to charitable activities. See note 9 for further details.

### 9 Analysis of governance and support costs

#### Governance costs

		Unrestricted funds General £	Restricted funds £	Total funds £
Allocated support costs		43,361	-	43,361
<b>Total for 2023</b>		<b>43,361</b>	-	<b>43,361</b>
<b>Total for 2022</b>		<b>35,179</b>	<b>16,900</b>	<b>52,079</b>

## British Deaf History Society Ltd

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

#### 10 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2023	2022
	£	£
Operating leases - other assets	-	1,961
Depreciation of fixed assets	-	526
	<hr/>	<hr/>

#### 11 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

##### **P W Jackson**

£Nil (2022: £2,029) of expenses were reimbursed to P W Jackson during the year.

Trustee has been reimbursed for various travelling and accomodation expenses incurred throughout the year.

##### **G J Eagling**

£Nil (2022: £1,521) of expenses were reimbursed to G J Eagling during the year.

Trustee has been reimbursed for various travelling and accomodation expenses incurred throughout the year.

##### **R J Goulden**

£Nil (2022: £228) of expenses were reimbursed to R J Goulden during the year.

Trustee has been reimbursed for various travelling and accomodation expenses incurred throughout the year.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

#### 12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

## British Deaf History Society Ltd

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

#### 13 Tangible fixed assets

	Museum contents £	Computer equipment £	Total £
<b>Cost</b>			
At 1 April 2022	160,311	23,561	183,872
Additions	498	14,664	15,162
At 31 March 2023	<u>160,809</u>	<u>38,225</u>	<u>199,034</u>
<b>Depreciation</b>			
At 1 April 2022	-	21,983	21,983
Charge for the year	-	4,193	4,193
At 31 March 2023	<u>-</u>	<u>26,176</u>	<u>26,176</u>
<b>Net book value</b>			
At 31 March 2023	<u>160,809</u>	<u>12,049</u>	<u>172,858</u>
At 31 March 2022	<u>160,311</u>	<u>1,578</u>	<u>161,889</u>

#### 14 Stock

	2023 £	2022 £
Stocks	<u>2,750</u>	<u>3,400</u>

#### 15 Debtors

	2023 £	2022 £
Prepayments	553	632
VAT recoverable	1,347	26
Other debtors	595	-
	<u>2,495</u>	<u>658</u>

#### 16 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	1	-
Accruals	1,450	1,250
	<u>1,451</u>	<u>1,250</u>

**British Deaf History Society Ltd**

**Notes to the Financial Statements for the Year Ended 31 March 2023**

**17 Funds**

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>					
<i>General</i>					
General	30,212	7,552	(54,651)	19,972	3,085
Revaluation reserve	145,558	-	-	1	145,559
	<u>175,770</u>	<u>7,552</u>	<u>(54,651)</u>	<u>19,973</u>	<u>148,644</u>
<b>Restricted funds</b>					
Other	22,885	90,945	(1)	(15,847)	97,982
Acquisitions fund	4,126	-	-	(4,126)	-
<b>Total restricted funds</b>	<u>27,011</u>	<u>90,945</u>	<u>(1)</u>	<u>(19,973)</u>	<u>97,982</u>
<b>Total funds</b>	<u>202,781</u>	<u>98,497</u>	<u>(54,652)</u>	<u>-</u>	<u>246,626</u>
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>					
<i>General</i>					
General	119,188	18,509	(41,577)	(65,908)	30,212
Revaluation reserve	-	-	-	145,558	145,558
	<u>119,188</u>	<u>18,509</u>	<u>(41,577)</u>	<u>79,650</u>	<u>175,770</u>
<b>Restricted</b>					
Other	126,063	67,956	(87,358)	(83,776)	22,885
Acquisitions fund	-	-	-	4,126	4,126
<b>Total restricted funds</b>	<u>126,063</u>	<u>67,956</u>	<u>(87,358)</u>	<u>(79,650)</u>	<u>27,011</u>
<b>Total funds</b>	<u>245,251</u>	<u>86,465</u>	<u>(128,935)</u>	<u>-</u>	<u>202,781</u>

## British Deaf History Society Ltd

### Statement of Financial Activities by fund for the Year Ended 31 March 2023

#### Unrestricted Funds

	Total Unrestricted Funds 2023 £	Total Unrestricted Funds 2022 £
<b>Income and Endowments from:</b>		
Donations and legacies	3,911	-
Other trading activities	2,593	3,716
Investment income	212	4
Other income	836	14,789
<b>Total income</b>	<u>7,552</u>	<u>18,509</u>
<b>Expenditure on:</b>		
Raising funds	(2,364)	(6,398)
Charitable activities	(52,287)	(35,179)
<b>Total expenditure</b>	<u>(54,651)</u>	<u>(41,577)</u>
<b>Net expenditure</b>	(47,099)	(23,068)
Transfers between funds	19,972	(65,908)
<b>Net movement in funds</b>	(27,127)	(88,976)
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>30,212</u>	<u>119,188</u>
Total funds carried forward	<u>3,085</u>	<u>30,212</u>

This page does not form part of the statutory financial statements.

**British Deaf History Society Ltd**

**Statement of Financial Activities by fund for the Year Ended 31 March 2023**

**Restricted Funds**

	<b>Total Restricted Funds 2023 £</b>	<b>Total Restricted Funds 2022 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies	-	7,132
Charitable activities	90,945	60,825
<b>Total income</b>	<b>90,945</b>	<b>67,957</b>
<b>Expenditure on:</b>		
Charitable activities	-	(87,359)
<b>Total expenditure</b>	<b>-</b>	<b>(87,359)</b>
<b>Net income/(expenditure)</b>	<b>90,945</b>	<b>(19,402)</b>
Transfers between funds	(19,972)	(79,650)
<b>Net movement in funds</b>	<b>70,973</b>	<b>(99,052)</b>
<b>Reconciliation of funds</b>		
Total funds brought forward	27,009	126,063
<b>Total funds carried forward</b>	<b>97,982</b>	<b>27,011</b>

## British Deaf History Society Ltd

### Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	Total 2023 £	Total 2022 £
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	3,911	7,132
Charitable activities (analysed below)	90,945	60,825
Other trading activities (analysed below)	2,593	3,716
Investment income (analysed below)	212	4
Other income (analysed below)	836	14,789
<b>Total income</b>	<u>98,497</u>	<u>86,466</u>
<b>Expenditure on:</b>		
Raising funds (analysed below)	(2,364)	(6,398)
Charitable activities (analysed below)	(52,287)	(122,538)
<b>Total expenditure</b>	<u>(54,651)</u>	<u>(128,936)</u>
<b>Net income/(expenditure)</b>	43,846	(42,470)
Transfers between funds (analysed below)	-	(145,558)
<b>Net movement in funds</b>	43,846	(188,028)
<b>Reconciliation of funds</b>		
Total funds brought forward	57,221	245,251
<b>Total funds carried forward</b>	<u>101,067</u>	<u>57,223</u>

## British Deaf History Society Ltd

### Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	Total 2023 £	Total 2022 £
<b><i>Donations and legacies</i></b>		
Appeals and donations	-	5,697
Appeals and donations	3,315	-
Gift Aid tax reclaimed	-	1,435
Gift Aid tax reclaimed	596	-
	3,911	7,132
<b><i>Charitable activities</i></b>		
Grants - other agencies	90,945	60,825
	90,945	60,825
<b><i>Other trading activities</i></b>		
Sales of purchased goods	2,593	3,716
	2,593	3,716
<b><i>Investment income</i></b>		
Interest on cash deposits	212	4
	212	4
<b><i>Other income</i></b>		
Other income	836	14,789
	836	14,789
<b><i>Raising funds</i></b>		
Opening stock	(3,400)	(7,578)
Purchases	(1,714)	(2,220)
Closing stock	2,750	3,400
	(2,364)	(6,398)
<b><i>Charitable activities</i></b>		
Travelling	-	(5,289)
Travelling	(7,750)	-
Printing, postage and stationery	-	(2,544)
Printing, postage and stationery	(1,176)	-
Consultancy fees	-	(15,142)
Management fees	-	(47,484)
Rent	-	(16,900)
Rent	(19,432)	(250)
Insurance	(3,070)	(2,216)
Repairs and maintenance	(720)	(9,020)
Telephone and fax	(1,762)	(1,372)

This page does not form part of the statutory financial statements.

## British Deaf History Society Ltd

### Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	Total 2023 £	Total 2022 £
Computer software and maintenance costs	(5,760)	(3,978)
Printing, postage and stationery	(580)	(2,907)
Trade subscriptions	(407)	(315)
Hire of other assets (Operating leases)	(308)	(1,961)
Sundry expenses	-	(2,742)
Cost of trustee meetings	(175)	(1,060)
Accountancy fees	(1,600)	(2,360)
Legal and professional fees	(5,334)	(6,427)
Bank charges	(20)	(45)
Depreciation of office equipment	(4,193)	(526)
	<u>(52,287)</u>	<u>(122,538)</u>
 <i>Transfers between funds</i>		
Funds - Transfer from another fund	(19,972)	-
Funds - Transfer from another fund	-	79,650
Funds - Transfer to another fund	-	(79,650)
Funds - Transfer to another fund	19,972	(145,558)
	<u>-</u>	<u>(145,558)</u>

**BRITISH DEAF HISTORY SOCIETY LIMITED**

England & Wales - Charity number 1110669

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# Accounts

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Company registration number: 05382744

Charity registration number: 1110669

# British Deaf History Society Ltd

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

PQR Limited t/a Shires Accountants  
AAT Licenced Accountant  
Stapeley House  
London Road  
Nantwich  
Cheshire  
CW5 7JW

# **British Deaf History Society Ltd**

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## **British Deaf History Society Ltd**

### **Reference and Administrative Details**

<b>Secretary</b>	P W Jackson
<b>Charity Registration Number</b>	1110669
<b>Company Registration Number</b>	05382744
<b>Registered Office</b>	The charity is incorporated in England and Wales. 30 Elmwood Grove Winsford Cheshire CW7 3UD
<b>Principal Office</b>	British Deaf History Society Ltd Crawford House Booth Street East Manchester M13 9GH
<b>Independent Examiner</b>	PQR Limited t/a Shires Accountants AAT Licenced Accountant Stapeley House London Road Nantwich Cheshire CW5 7JW
<b>Bankers</b>	HSBC 12A High Street Guildford Surrey GU1 4AF

# British Deaf History Society Ltd

## Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2022.

### Objectives and activities

#### *Objects and aims*

The objects of the charity are to promote and advance the interest in discovery, research and preservation of the histories of deaf people, their communities, culture and language.

The activities of the charity are based on three key tenets:

1. Conservation and preservation of deaf heritage, language and culture.
2. The research and study of all subjects concerning the history of deaf people and deafness.
3. Education about deaf history through publications, lectures and workshops.

All activities of the charity shall be measured against these three tenets.

### Special Note about the effects of the COVID-19 pandemic

It needs to be stated here that the impact of the COVID-19 pandemic on the British Deaf History Society has been devastating, forcing the closure of the Deaf Museum and Art Gallery at Empire Court, Museum Street, Warrington and relocation of its contents and assets to Manchester where it was placed in temporary storage. It remained closed July 2021. At that date, the Trustees of Manchester Deaf Centre Limited made available to the BDHS vacant space on the ground floor for the use of its Deaf Museum, Archives and Research Library, all of which comprised the Deaf Heritage Centre.

After a period of settling in, helped by the temporary appointments of two employees funded by the Department of Digital Culture, Media and Sport's (DCMS) Cultural Recovery Fund, the BDHS was able to re-open the Deaf Heritage Centre on 1st October 2021 for a series of trial openings, and was fully open in January 2022

The administration of the Society continued to be delivered at the temporary registered office based in the Secretary's home and all administrative activities continued to be carried out from that address, including the continued publication of the Deaf History Journal.

Most Trustee meetings were carried out through the Zoom video conferencing facility with the exception of one meeting held at Manchester in October 2021 coinciding with the first trial opening. The Annual General Meeting scheduled for November 2021 was held partly in-person in Manchester and partly through using Zoom as a live-streaming event.

We were fortunate to be in receipt of funds through the Cultural Recovery Fund which paid for most of our re-development expenditure.

### *Public benefit*

Having regard to the preceding paragraph about the impact of the COVID-19 pandemic, the Society confirms that the official magazine of the BDHS, the Deaf History Journal, continues to feature news from the BDHS, developments in deaf history and articles by contributors about people and events in deaf history, whether in the UK or overseas. The pool of contributors has included the publication of research essays of an academic nature in the past twelve months. Photographs relating to historical events/people have been a most welcome inclusion in the journal.

## **British Deaf History Society Ltd**

The Deaf Heritage Centre when re-established continued to function as a public benefit with no admission charges being made for visitors although donations were greatly encouraged resulting in large contributions to our Acquisitions Fund, This Fund is used for the purpose of acquiring new material assets for the Museum, Archives and Library.

The trustees therefore confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Structure, governance and management**

#### ***Recruitment and appointment of trustees***

Trustees can be elected by the existing trustees at meetings. At each annual general meeting one third of the trustees, being the longest serving, must retire, but being eligible can offer themselves for re-election. All members of the charity are entitled to vote.

#### ***Induction and training of trustees***

Trustees are offered suitable training when elected and are informed of their duties and responsibilities. They are also made aware of publications and advice available from the Charity Commission. In recruiting new trustees the charity seeks those that have the appropriate skills, knowledge and experience to develop the organisation.

### **Financial instruments**

#### ***Objectives and policies***

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies as approved by the Board of Trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

#### ***Credit risk***

The charity's principle financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event, which based on previous experience, is evidence of a reduction in the recovery of cash flows. The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies. The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

### **Statement of Trustees' Responsibilities**

The trustees (who are also the directors of British Deaf History Society Ltd for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. 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 its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;

## British Deaf History Society Ltd

- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and 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 the trustees of the charity on 31 October 2022 and signed on its behalf by:



.....  
P W Jackson  
Trustee and Company Secretary

## **British Deaf History Society Ltd**

### **Independent Examiner's Report to the trustees of British Deaf History Society Ltd ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

#### **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 British Deaf History Society Ltd 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.

.....  
Paul Millard  
AAT Licenced Accountant  
Association of Accounting Technicians

Stapeley House  
London Road  
Nantwich  
Cheshire  
CW5 7JW

31 October 2022

## British Deaf History Society Ltd

### Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	-	7,132	7,132
Charitable activities	4	-	60,825	60,825
Other trading activities	5	3,716	-	3,716
Investment income	6	4	-	4
Other income		<u>14,789</u>	<u>-</u>	<u>14,789</u>
Total income		<u>18,509</u>	<u>67,957</u>	<u>86,466</u>
<b>Expenditure on:</b>				
Raising funds	7	(6,398)	-	(6,398)
Charitable activities	8	<u>(35,179)</u>	<u>(87,359)</u>	<u>(122,538)</u>
Total expenditure		(41,577)	(87,359)	(128,936)
Gains/losses on investment assets		<u>145,558</u>	<u>-</u>	<u>145,558</u>
Net income/(expenditure)		122,490	(19,402)	103,088
Transfers between funds		<u>(65,908)</u>	<u>(79,650)</u>	<u>(145,558)</u>
Net movement in funds		56,582	(99,052)	(42,470)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>119,188</u>	<u>126,063</u>	<u>245,251</u>
Total funds carried forward	19	<u><u>175,770</u></u>	<u><u>27,011</u></u>	<u><u>202,781</u></u>

The notes on pages 10 to 19 form an integral part of these financial statements.

## British Deaf History Society Ltd

### Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	4,520	-	4,520
Charitable activities	4	-	99,474	99,474
Other trading activities	5	2,121	-	2,121
Investment income	6	9	-	9
Other income		<u>25,300</u>	<u>-</u>	<u>25,300</u>
Total income		<u>31,950</u>	<u>99,474</u>	<u>131,424</u>
<b>Expenditure on:</b>				
Charitable activities	8	<u>(45,259)</u>	<u>(31,438)</u>	<u>(76,697)</u>
Total expenditure		<u>(45,259)</u>	<u>(31,438)</u>	<u>(76,697)</u>
Net (expenditure)/income		(13,309)	68,036	54,727
Transfers between funds		<u>(2,827)</u>	<u>-</u>	<u>(2,827)</u>
Net movement in funds		(16,136)	68,036	51,900
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>135,324</u>	<u>58,027</u>	<u>193,351</u>
Total funds carried forward	19	<u><u>119,188</u></u>	<u><u>126,063</u></u>	<u><u>245,251</u></u>

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2021 is shown in note 19.

The notes on pages 10 to 19 form an integral part of these financial statements.

**British Deaf History Society Ltd**  
**(Registration number: 05382744)**  
**Balance Sheet as at 31 March 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	13	161,889	158,084
<b>Current assets</b>			
Stocks	14	3,400	7,578
Debtors	15	658	3,055
Cash at bank and in hand		38,084	86,534
		<u>42,142</u>	<u>97,167</u>
<b>Creditors: Amounts falling due within one year</b>	16	<u>(1,250)</u>	<u>-</u>
<b>Net current assets</b>		<u>40,892</u>	<u>97,167</u>
<b>Total assets less current liabilities</b>		202,781	255,251
<b>Creditors: Amounts falling due after more than one year</b>	17	<u>-</u>	<u>(10,000)</u>
<b>Net assets</b>		<u>202,781</u>	<u>245,251</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	19	27,011	126,063
<b>Unrestricted income funds</b>			
Unrestricted funds		30,212	119,188
Revaluation reserve		<u>145,558</u>	<u>-</u>
Total unrestricted funds		<u>175,770</u>	<u>119,188</u>
<b>Total funds</b>	19	<u>202,781</u>	<u>245,251</u>

The notes on pages 10 to 19 form an integral part of these financial statements.

**British Deaf History Society Ltd**  
**(Registration number: 05382744)**  
**Balance Sheet as at 31 March 2022**

For the financial year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 6 to 19 were approved by the trustees, and authorised for issue on 31 October 2022 and signed on their behalf by:



.....  
P W Jackson  
Company secretary and trustee

The notes on pages 10 to 19 form an integral part of these financial statements.

# British Deaf History Society Ltd

## Notes to the Financial Statements for the Year Ended 31 March 2022

### 1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

30 Elmwood Grove  
Winsford  
Cheshire  
CW7 3UD

The principal place of business is:

British Deaf History Society Ltd  
Crawford House  
Booth Street East  
Manchester  
M13 9GH

These financial statements were authorised for issue by the trustees on 31 October 2022.

### 2 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

#### Basis of preparation

British Deaf History Society Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

## **British Deaf History Society Ltd**

### **Notes to the Financial Statements for the Year Ended 31 March 2022**

#### **Income and endowments**

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

#### ***Donations and legacies***

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 by the charity 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 these conditions will be fulfilled in the reporting period.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

## British Deaf History Society Ltd

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### Tangible fixed assets

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer equipment	25% straight line
Museum contents	no depreciation

#### Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

#### Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

## British Deaf History Society Ltd

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### Financial instruments

##### *Classification*

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

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 charity after deducting all of its liabilities.

##### *Recognition and measurement*

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

### 3 Income from donations and legacies

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
Donations and legacies;			
Donations from individuals	-	5,697	5,697
Gift aid reclaimed	-	1,435	1,435
<b>Total for 2022</b>	<b>-</b>	<b>7,132</b>	<b>7,132</b>
<b>Total for 2021</b>	<b>4,520</b>	<b>-</b>	<b>4,520</b>

## British Deaf History Society Ltd

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 4 Income from charitable activities

	<b>Restricted funds £</b>	<b>Total funds £</b>
	60,825	60,825
<b>Total for 2022</b>	60,825	60,825
<b>Total for 2021</b>	99,474	99,474

#### 5 Income from other trading activities

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Trading income; Sales of goods and services	3,716	3,716
<b>Total for 2022</b>	3,716	3,716
<b>Total for 2021</b>	2,121	2,121

#### 6 Investment income

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Interest receivable and similar income; Interest receivable on bank deposits	4	4
<b>Total for 2022</b>	4	4
<b>Total for 2021</b>	9	9

#### 7 Expenditure on raising funds

##### a) Costs of trading activities

	<b>Note</b>	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Costs of goods sold		6,398	6,398
<b>Total for 2022</b>		6,398	6,398

## British Deaf History Society Ltd

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 8 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Allocated support costs	9	-	70,459	70,459
Governance costs	9	35,179	16,900	52,079
<b>Total for 2022</b>		<u>35,179</u>	<u>87,359</u>	<u>122,538</u>
<b>Total for 2021</b>		<u>45,259</u>	<u>31,438</u>	<u>76,697</u>

In addition to the expenditure analysed above, there are also governance costs of £52,079 (2021 - £76,697) which relate directly to charitable activities. See note 9 for further details.

#### 9 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds General £	Restricted funds £	Total funds £
Allocated support costs	35,179	16,900	52,079
<b>Total for 2022</b>	<u>35,179</u>	<u>16,900</u>	<u>52,079</u>
<b>Total for 2021</b>	<u>45,259</u>	<u>31,438</u>	<u>76,697</u>

#### 10 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2022 £	2021 £
Operating leases - other assets	1,961	1,840
Depreciation of fixed assets	526	3,735

## British Deaf History Society Ltd

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 11 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

##### **P W Jackson**

£2,029 (2021: £Nil) of expenses were reimbursed to P W Jackson during the year.

Trustee has been reimbursed for various travelling and accommodation expenses incurred throughout the year.

##### **G J Eagling**

£1,521 (2021: £Nil) of expenses were reimbursed to G J Eagling during the year.

Trustee has been reimbursed for various travelling and accommodation expenses incurred throughout the year.

##### **R J Goulden**

£228 (2021: £Nil) of expenses were reimbursed to R J Goulden during the year.

Trustee has been reimbursed for various travelling and accommodation expenses incurred throughout the year.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

#### 12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 13 Tangible fixed assets

	<b>Museum contents £</b>	<b>Computer equipment £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 April 2021	158,084	21,457	179,541
Additions	2,227	2,104	4,331
At 31 March 2022	<u>160,311</u>	<u>23,561</u>	<u>183,872</u>
<b>Depreciation</b>			
At 1 April 2021	-	21,457	21,457
Charge for the year	-	526	526
At 31 March 2022	<u>-</u>	<u>21,983</u>	<u>21,983</u>
<b>Net book value</b>			
At 31 March 2022	<u>160,311</u>	<u>1,578</u>	<u>161,889</u>
At 31 March 2021	<u>158,084</u>	<u>-</u>	<u>158,084</u>

## British Deaf History Society Ltd

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 14 Stock

	2022 £	2021 £
Stocks	3,400	7,578

#### 15 Debtors

	2022 £	2021 £
Prepayments	632	-
VAT recoverable	26	1,455
Other debtors	-	1,600
	658	3,055

#### 16 Creditors: amounts falling due within one year

		2022 £
Accruals		1,250

#### 17 Creditors: amounts falling due after one year

	2022 £	2021 £
Bank loans	-	10,000

#### 18 Reserves

	Unrestricted revaluation reserve £	Total £
Other reserve movements	145,588	145,588

## British Deaf History Society Ltd

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 19 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>					
<i>General</i>					
General	119,188	18,509	(41,577)	(65,908)	30,212
Revaluation reserve	-	-	-	145,558	145,558
	<u>119,188</u>	<u>18,509</u>	<u>(41,577)</u>	<u>79,650</u>	<u>175,770</u>
<b>Restricted funds</b>					
Other	126,063	67,956	(87,358)	(83,776)	22,885
Acquisitions fund	-	-	-	4,126	4,126
<b>Total restricted funds</b>	<u>126,063</u>	<u>67,956</u>	<u>(87,358)</u>	<u>(79,650)</u>	<u>27,011</u>
<b>Total funds</b>	<u>245,251</u>	<u>86,465</u>	<u>(128,935)</u>	<u>-</u>	<u>202,781</u>
	<b>Balance at 1 April 2020 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>Balance at 31 March 2021 £</b>
<b>Unrestricted funds</b>					
<i>General</i>					
General	135,234	31,950	(45,259)	(2,737)	119,188
<b>Restricted</b>					
Other	<u>58,027</u>	<u>99,474</u>	<u>(31,438)</u>	<u>-</u>	<u>126,063</u>
<b>Total funds</b>	<u>193,261</u>	<u>131,424</u>	<u>(76,697)</u>	<u>(2,737)</u>	<u>245,251</u>

## British Deaf History Society Ltd

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 20 Analysis of net assets between funds

	Unrestricted funds		Restricted funds £	Total funds at 31 March 2022 £
	General £	Other £		
Tangible fixed assets	16,331	145,558	-	161,889
Current assets	15,131	-	27,011	42,142
Current liabilities	(1,250)	-	-	(1,250)
Total net assets	30,212	145,558	27,011	202,781
		Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2021 £
Tangible fixed assets		158,084	-	158,084
Current assets		16,182	80,985	97,167
Creditors over 1 year		(10,000)	-	(10,000)
Total net assets		164,266	80,985	245,251

## British Deaf History Society Ltd

### Statement of Financial Activities by fund for the Year Ended 31 March 2022

#### Unrestricted Funds

	<b>Total Unrestricted Funds 2022 £</b>	<b>Total Unrestricted Funds 2021 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies	-	4,520
Other trading activities	3,716	2,121
Investment income	4	9
Other income	<u>14,789</u>	<u>25,300</u>
Total income	<u>18,509</u>	<u>31,950</u>
<b>Expenditure on:</b>		
Raising funds	(6,398)	-
Charitable activities	<u>(35,179)</u>	<u>(45,259)</u>
Total expenditure	<u>(41,577)</u>	<u>(45,259)</u>
Net expenditure	(23,068)	(13,309)
Transfers between funds	<u>(65,908)</u>	<u>(2,827)</u>
Net movement in funds	(88,976)	(16,136)
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>119,188</u>	<u>135,324</u>
Total funds carried forward	<u><u>30,212</u></u>	<u><u>119,188</u></u>

## British Deaf History Society Ltd

### Statement of Financial Activities by fund for the Year Ended 31 March 2022

#### Restricted Funds

	<b>Total Restricted Funds 2022 £</b>	<b>Total Restricted Funds 2021 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies	7,132	-
Charitable activities	<u>60,825</u>	<u>99,474</u>
Total income	<u>67,957</u>	<u>99,474</u>
<b>Expenditure on:</b>		
Charitable activities	<u>(87,359)</u>	<u>(31,438)</u>
Total expenditure	<u>(87,359)</u>	<u>(31,438)</u>
Net (expenditure)/income	(19,402)	68,036
Transfers between funds	<u>(79,650)</u>	<u>-</u>
Net movement in funds	(99,052)	68,036
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>126,063</u>	<u>58,027</u>
Total funds carried forward	<u><u>27,011</u></u>	<u><u>126,063</u></u>

## British Deaf History Society Ltd

### Detailed Statement of Financial Activities for the Year Ended 31 March 2022

	<b>Total 2022 £</b>	<b>Total 2021 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	7,132	4,520
Charitable activities (analysed below)	60,825	99,474
Other trading activities (analysed below)	3,716	2,121
Investment income (analysed below)	4	9
Other income (analysed below)	<u>14,789</u>	<u>25,300</u>
Total income	<u>86,466</u>	<u>131,424</u>
<b>Expenditure on:</b>		
Raising funds (analysed below)	(6,398)	-
Charitable activities (analysed below)	<u>(122,538)</u>	<u>(76,697)</u>
Total expenditure	<u>(128,936)</u>	<u>(76,697)</u>
Net (expenditure)/income	(42,470)	54,727
Transfers between funds (analysed below)	<u>(145,558)</u>	<u>(2,827)</u>
Net movement in funds	(188,028)	51,900
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>245,251</u>	<u>193,351</u>
Total funds carried forward	<u><u>57,223</u></u>	<u><u>245,251</u></u>

## British Deaf History Society Ltd

### Detailed Statement of Financial Activities for the Year Ended 31 March 2022

	<b>Total 2022 £</b>	<b>Total 2021 £</b>
<b><i>Donations and legacies</i></b>		
Appeals and donations	5,697	-
Appeals and donations	-	4,520
Gift Aid tax reclaimed	1,435	-
	7,132	4,520
<b><i>Charitable activities</i></b>		
Grants - other agencies	60,825	99,474
	60,825	99,474
<b><i>Other trading activities</i></b>		
Sales of purchased goods	3,716	2,121
	3,716	2,121
<b><i>Investment income</i></b>		
Interest on cash deposits	4	9
	4	9
<b><i>Other income</i></b>		
Other income	14,789	25,300
	14,789	25,300
<b><i>Raising funds</i></b>		
Opening stock	(7,578)	-
Purchases	(2,220)	-
Closing stock	3,400	-
	(6,398)	-
<b><i>Charitable activities</i></b>		
Travelling	(5,289)	-
Printing, postage and stationery	(2,544)	-
Consultancy fees	(15,142)	-
Management fees	(47,484)	-
Rent	(16,900)	-
Rent	(250)	(17,508)
Insurance	(2,216)	(1,773)
Repairs and maintenance	(9,020)	(1,853)
Telephone and fax	(1,372)	(2,415)
Computer software and maintenance costs	(3,978)	(1,334)
Printing, postage and stationery	(2,907)	(4,274)
Trade subscriptions	(315)	(218)

This page does not form part of the statutory financial statements.

## British Deaf History Society Ltd

### Detailed Statement of Financial Activities for the Year Ended 31 March 2022

	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Hire of other assets (Operating leases)	(1,961)	(1,840)
Sundry expenses	(2,742)	(7,589)
Cost of trustee meetings	(1,060)	-
Accountancy fees	(2,360)	(320)
Consultancy fees	-	(31,438)
Consultancy fees	-	(2,400)
Legal and professional fees	(6,427)	-
Bank charges	(45)	-
Depreciation of office equipment	(526)	(3,735)
	<b>(122,538)</b>	<b>(76,697)</b>
 <i>Transfers between funds</i>		
Funds - Transfer from another fund	79,650	(2,827)
Funds - Transfer to another fund	(79,650)	-
Funds - Transfer to another fund	(145,558)	-
	<b>(145,558)</b>	<b>(2,827)</b>

**BRITISH DEAF HISTORY SOCIETY LIMITED**

England & Wales - Charity number 1110669

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# Accounts

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British Deaf History Society Ltd

Charity No. 1110669

Company No. 05382744

Trustee's Report and Unaudited Accounts

31 March 2021

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Summary Income and Expenditure	8
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**British Deaf History Society Ltd**

**Reference and Administrative Details**

**Trustees**

D M Webb

G J Eagling

P W Jackson

M N Napier

R J Goulden

I D Depledge

J Yang \*resigned October 2020

C Nassimi-Green \*appointed February 2021

B. Bowen \*appointed February 2021

**Secretary**

P W Jackson

**Head Office**

Crawford House  
Booth Street East  
Manchester  
M13 9GH

**Registered Office**

30 Elmwood Grove  
Winsford  
Cheshire  
CW7 3UD

**Company Registration Number**

05382744

**Charity Registration Number**

1110669

**VAT Registration Number**

716560046

**Bankers**

HSBC  
6 Commercial Way  
Woking  
Surrey  
GU21 6EZ

**Independent Examiner**

Shires Accountants Limited  
Stapley House  
London Road  
Nantwich  
CW5 7JW

for the year ended 31 March 2021

## **British Deaf History Society Ltd**

### **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2021.

#### **Objectives and activities**

##### ***Objects and aims***

The objects of the charity are to promote and advance the interest in discovery, research and preservation of the histories of deaf people, their communities, culture and language.

The activities of the charity are based on three key tenets:

1. Conservation and preservation of deaf heritage, language and culture.
2. The research and study of all subjects concerning the history of deaf people and deafness.
3. Education about deaf history through publications, lectures and workshops.

All activities of the charity shall be measured against these three tenets.

#### **Special Note about the effects of the COVID-19 pandemic**

It needs to be stated here that the impact of the COVID-19 pandemic on the British Deaf History Society has been devastating, forcing the closure of the Deaf Museum and Art Gallery at Empire Court, Museum Street, Warrington and relocation of its contents and assets to Manchester where it was placed in temporary storage. It remained closed through to the end of the year ended 31 March 2021, and beyond.

The administration of the Society was relocated to a new temporary registered office based in the Secretary's home and all administrative activities continued to be carried out from that address, including the continued publication of the Deaf History Journal.

All Trustee meetings were carried out through the Zoom video conferencing facility. The Annual General Meeting scheduled for November 2020 was postponed and was eventually also carried out through the Zoom conferencing facility in February 2021.

#### ***Public benefit***

Having regard to the preceding paragraph about the impact of the COVID-19 pandemic, the Society confirms that the official magazine of the BDHS, the Deaf History Journal, continues to feature news from the BDHS, developments in deaf history and articles by contributors about people and events in deaf history, whether in the UK or overseas. The pool of contributors has included the publication of research essays of an academic nature in the past twelve months. Photographs relating to historical events/people have been a most welcome inclusion in the journal.

The Deaf Museum and Art Gallery which had been run by the BDHS as a public benefit did not operate at all during the preceding financial year although the research library responded to a number of postal requests for information, charging for contributions for photocopying in compliance with the Copyright, Designs and Patent Act 1988.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

## **Structure, governance, and management**

### ***Recruitment and appointment of trustees***

Trustees can be elected by the existing trustees at meetings. At each annual general meeting one third of the trustees, being the longest serving, must retire, but being eligible can offer themselves for re-election. All members of the charity are entitled to vote.

### ***Induction and training of trustees***

Trustees are offered suitable training when elected and are informed of their duties and responsibilities. They are also made aware of publications and advice available from the Charity Commission. In recruiting new trustees, the charity seeks those that have the appropriate skills, knowledge and experience to develop the organisation.

## **Financial instruments**

### ***Objectives and policies***

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies as approved by the Board of Trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

### ***Credit risk***

The charity's principle financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event, which based on previous experience, is evidence of a reduction in the recovery of cash flows. The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies. The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

The annual report was approved by the trustees of the charity on 31 March 21 and signed on its behalf by:

.....

Peter W. Jackson, Company Secretary

## **British Deaf History Society Ltd**

### **Statement of Trustees' Responsibilities**

The trustees (who are also the directors of British Deaf History Society Ltd for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. 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 its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently.
- observe the methods and principles in the Charities SORP (FRS102).
- make judgements and estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and 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 the trustees of the charity on 31 March 21 and signed on its behalf by:

.....  
P W Jackson  
Company Secretary

for the year ended 31 March 2021

Independent Examiner's Report to the trustee of British Deaf History Society Ltd

I report to the charity trustee on my examination of the accounts of British Deaf History Society Ltd for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustee (and also a director 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 charity 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under 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
- the accounts have not been prepared in accordance with the Charities SORP (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.

Shires Accountants Limited  
Stapeley House  
London Road  
Nantwich  
CW5 7JW

31 March 2021

British Deaf History Society Ltd  
Statement of Financial Activities  
for the year ended 31 March 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
	Notes				
Income and endowments from:					
Donations and legacies	4	4,519	-	4,519	8,925
Charitable activities	5	-	99,474	99,474	50,615
Other trading activities	6	2,122	-	2,122	3,086
Investments	7	9	-	9	40
Other	8	25,300	-	25,300	5,207
Total		31,950	99,474	131,424	67,873
Expenditure on:					
Raising funds	9	-	-	-	5,804
Charitable activities	10	-	31,438	31,438	27,144
Other	11	45,259	-	45,259	34,925
Total		45,259	31,438	76,697	67,873
Net gains on investments		-	-	-	-
Net income	12	(13,309)	68,036	54,727	-
Transfers between funds		(4,427)	-	(4,427)	-
Net income before other gains/(losses)		(17,736)	68,036	50,300	-
Other gains and losses					
Net movement in funds		(17,736)	68,036	50,300	-
Reconciliation of funds:					
Total funds brought forward		135,324	58,027	193,351	193,351
Total funds carried forward		117,590	126,063	243,653	193,351

British Deaf History Society Ltd  
Summary Income and Expenditure Account  
for the year ended 31 March 2021

	2021 £	2020 £
Income	131,415	67,833
Interest and investment income	9	40
Gross income for the year	<u>131,424</u>	<u>67,873</u>
Expenditure	72,962	64,306
Depreciation and charges for impairment of fixed assets	3,735	3,567
Total expenditure for the year	<u>76,697</u>	<u>67,873</u>
Net income before tax for the year	54,727	-
Net income for the year	<u><u>54,727</u></u>	<u><u>-</u></u>

## British Deaf History Society Ltd

## Balance Sheet

at 31 March 2021

Company No. 05382744	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	14	158,084	157,975
		<u>158,084</u>	<u>157,975</u>
Current assets			
Stocks	15	7,578	7,578
Debtors	16	1,455	1,404
Cash at bank and in hand		86,535	66,793
		<u>95,568</u>	<u>75,775</u>
Creditors: Amount falling due within one year	17	-	-
Net current assets		<u>95,567</u>	<u>75,775</u>
Total assets less current liabilities		253,651	233,750
Creditors: Amounts falling due after more than one year	18	(10,000)	(40,399)
Net assets excluding pension asset or liability		<u>243,651</u>	<u>193,351</u>
Total net assets		<u><u>243,651</u></u>	<u><u>193,351</u></u>
The funds of the charity			
Restricted funds	19		
Restricted income funds		126,063	58,027
		<u>126,063</u>	<u>58,027</u>
Unrestricted funds	19		
General funds		117,588	135,324
		<u>117,588</u>	<u>135,324</u>
Reserves	19		
Total funds		<u><u>243,651</u></u>	<u><u>193,351</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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.

Approved by the board on 31 March 2021

And signed on its behalf by:

P.W. Jackson  
Trustee

British Deaf History Society Ltd  
Statement of Cash flows  
for the year ended 31 March 2021

	2021 £	2020 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	51,900	-
Adjustments for:		
Depreciation of property, plant and equipment	3,735	3,567
Dividends, interest and rents from investments	(25,309)	(5,247)
Increase in stocks	-	(7,578)
Increase in trade and other receivables	(51)	(1,404)
(Decrease)/Increase in trade and other payables	(30,398)	40,399
Net cash (used in)/provided by operating activities	<u>(123)</u>	<u>31,337</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(3,844)	(5,630)
Dividends, interest and rents from investments	25,309	5,247
Net cash from/(used in) investing activities	<u>21,465</u>	<u>(383)</u>
Net increase in cash and cash equivalents	21,342	30,954
Cash and cash equivalents at the beginning of the year	66,793	-
Cash and cash equivalents at the end of the year	<u>88,135</u>	<u>30,954</u>
Components of cash and cash equivalents		
Cash and bank balances	86,535	67,873
	<u>86,535</u>	<u>67,873</u>

for the year ended 31 March 2021

## 1 Accounting policies

### Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

### Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

### Fund accounting

**Unrestricted funds** These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

**Designated funds** These are unrestricted funds earmarked by the trustees for particular purposes.

**Revaluation funds** These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

**Restricted funds** These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

### Income

**Recognition of income** Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

**Income with related expenditure** Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

**Donations and legacies** Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

**Tax reclaims on donations and gifts** Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

**Donated services and facilities** These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

**Volunteer help** The value of any volunteer help received is not included in the accounts.

**Investment income** This is included in the accounts when receivable.

**Gains/(losses) on revaluation of fixed assets** This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

**Gains/(losses) on investment assets** This includes any gain or loss on the sale of investments.

#### Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

#### Taxation

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

#### Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

#### Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

#### Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

#### Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### Research and development

Expenditure on research and development is written off in the year in which it is incurred.

#### Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

#### Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

#### Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

#### Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

## 2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Income and endowments from:			
Donations and legacies	8,925	-	8,925
Charitable activities	50,615	-	50,615
Other trading activities	3,086	-	3,086
Investments	40	-	40
Other	5,207	-	5,207
Total	<u>67,873</u>	<u>-</u>	<u>67,873</u>
Expenditure on:			
Raising funds	5,804	-	5,804
Charitable activities	25,544	-	25,544
Other	36,525	-	36,525
Total	<u>67,873</u>	<u>-</u>	<u>67,873</u>
Net income	<u>-</u>	<u>-</u>	<u>-</u>
Net income before other gains/(losses)			
Reconciliation of funds:			
Total funds brought forward	133,724	58,027	193,351
Total funds carried forward	<u>135,324</u>	<u>58,027</u>	<u>193,351</u>

4 Income from donations and legacies

Unrestricted £	Total 2021 £	Total 2020 £
2,474	2,474	4,279
-	-	42
2,045	2,045	4,604
<u>4,519</u>	<u>4,519</u>	<u>8,925</u>

5 Income from charitable activities

Unrestricted	Total 2021	Total 2020
£	£	£
-	-	555
-	99,474	44,640
-	-	5,000
-	-	420
<u>-</u>	<u>99,474</u>	<u>50,615</u>

6 Income from other trading activities

Unrestricted	Total 2021	Total 2020
£	£	£
744	744	1,029
-	-	24
1,378	1,378	2,017
-	-	16
<u>2,122</u>	<u>2,122</u>	<u>3,086</u>

7 Income from investments

Unrestricted	Total 2021	Total 2020
£	£	£
9	9	40
<u>9</u>	<u>9</u>	<u>40</u>

8 Other income

Unrestricted	Total 2021	Total 2020
£	£	£
22,300	22,300	1,650
3,000	3,000	3,557
<u>25,300</u>	<u>25,300</u>	<u>5,207</u>

9 Expenditure on raising funds

	Total 2021	Total 2020
	£	£
<i>Costs of generating voluntary income</i>	-	5,804
	<u>-</u>	<u>5,804</u>

10 Expenditure on charitable activities

	Total 2021 £	Total 2020 £
Governance costs	31,438	27,144
	<u>31,438</u>	<u>27,144</u>

11 Other expenditure

	General costs £	Total 2021 £	Total 2020 £
Motor and travel costs	-	-	3,145
Premises costs	17,508	17,508	12,000
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	3,735	3,735	3,567
General administrative costs	21,296	21,296	15,880
Legal and professional costs	2,720	2,720	333
	<u>45,259</u>	<u>45,259</u>	<u>34,925</u>

12 Net income before transfers

	2021 £	2020 £
This is stated after charging:		
Depreciation of owned fixed assets	3,735	3,567

13 Staff costs

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

14 Tangible fixed assets

	£	£
Cost or revaluation		
At 1 April 2020	175,697	175,697
Additions	3,844	3,844
At 31 March 2021	<u>179,541</u>	<u>179,541</u>
Depreciation and impairment		
At 1 April 2020	17,722	17,722
Depreciation charge for the year	3,735	3,735
At 31 March 2021	<u>21,457</u>	<u>21,457</u>
Net book values		
At 31 March 2021	<u>158,084</u>	<u>158,084</u>
At 31 March 2020	<u>157,975</u>	<u>157,975</u>

15 Stocks

	2021	2020
	£	£
Finished goods	7,578	7,578
	<u>7,578</u>	<u>7,578</u>

16 Debtors

	2021	2020
	£	£
VAT recoverable	1,455	1,404
	<u>1,455</u>	<u>1,404</u>

17 Independent examiners costs :

	2021	2020
	£	£
Accountancy and examiners costs	1200	340
	<u>1200</u>	<u>340</u>

18 Creditors:

amounts falling due after more than one year

	2021	2020
	£	£
Bank loans and overdrafts	10,000	10,000
Other creditors	-	30,399
	<u>10,000</u>	<u>40,399</u>

19 Movement in funds

	At 1 April 2020	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 March 2021 £
Restricted funds:					
Restricted income funds:	58,027	99,474	(31,438)	-	126,063
<i>Total</i>	<u>58,027</u>	<u>99,474</u>	<u>(31,438)</u>	<u>-</u>	<u>126,063</u>
Unrestricted funds:					
General funds	135,324	31,950	(45,259)	(4,427)	117,588
Revaluation Reserves:					
Total funds	<u>193,351</u>	<u>131,424</u>	<u>(76,697)</u>	<u>(4,427)</u>	<u>243,651</u>

20 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	-	158,084	158,084
Net current assets	13,127	82,440	95,567
Creditors due in more than one year and provisions	(10,000)	-	(10,000)
	<u>3,127</u>	<u>240,524</u>	<u>243,651</u>

21 Reconciliation of net debt

	At 1 April 2020	Cash flows	At 31 March 2021
	£	£	£
Cash and cash equivalents	<u>66,793</u>	<u>19,742</u>	<u>86,535</u>
	66,793	19,742	86,535
Bank loans	<u>(10,000)</u>	<u>-</u>	<u>(10,000)</u>
	(10,000)	-	(10,000)
Net debt	<u>56,793</u>	<u>19,742</u>	<u>76,535</u>

22 Related party disclosures

*Controlling party*

The company is limited by guarantee and has no share capital; thus no single party controls the company.

British Deaf History Society Ltd  
Detailed Statement of Financial Activities  
for the year ended 31 March 2021

	Total funds 2021 £	Total funds 2020 £
Income and endowments from:		
Donations and legacies	4,519	8,925
Charitable activities	99,474	50,615
Other trading activities	2,122	3,086
Investments	9	40
Other	25,300	5,207
Total income and endowments	<b>131,424</b>	<b>67,873</b>
Expenditure on:		
Costs of generating funds	-	5,804
Charitable activities	31,438	27,144
	<b>31,438</b>	<b>32,948</b>
<b>Administration expenses</b>		
Travel and subsistence	-	3,145
Rent	17,508	12,000
Depreciation	3,735	3,567
Equipment expensed	1,852	1,655
Equipment leasing and hire	1,840	1,709
General insurances	1,773	1,714
Information and publications	1,431	464
Postage and couriers	5	-
Software and IT costs	1,334	222
Stationery and printing	2,839	5,924
Subscriptions	218	154
Sundry expenses	7,589	1,830
Telephone, fax and broadband	2,415	2,208
Audit/Independent examination fees	320	333
Consultancy fees	2,400	-
	<b>45,259</b>	<b>34,925</b>
Total expenditure	<b>76,697</b>	<b>67,873</b>
Net income	54,727	-
Transfers between funds	(2,827)	-
Net income before other gains/(losses)	<b>51,900</b>	