

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

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

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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;

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- 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 £
Income and Endowments from:				
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
Total income		18,509	67,957	86,466
Expenditure on:				
Raising funds	7	(6,398)	-	(6,398)
Charitable activities	8	(35,179)	(87,359)	(122,538)
Total expenditure		(41,577)	(87,359)	(128,936)
Gains/losses on investment assets		145,558	-	145,558
Net income/(expenditure)		122,490	(19,402)	103,088
Transfers between funds		(65,908)	(79,650)	(145,558)
Net movement in funds		56,582	(99,052)	(42,470)
Reconciliation of funds				
Total funds brought forward		119,188	126,063	245,251
Total funds carried forward	19	175,770	27,011	202,781

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 £
Income and Endowments from:				
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		25,300	-	25,300
Total income		31,950	99,474	131,424
Expenditure on:				
Charitable activities	8	(45,259)	(31,438)	(76,697)
Total expenditure		(45,259)	(31,438)	(76,697)
Net (expenditure)/income		(13,309)	68,036	54,727
Transfers between funds		(2,827)	-	(2,827)
Net movement in funds		(16,136)	68,036	51,900
Reconciliation of funds				
Total funds brought forward		135,324	58,027	193,351
Total funds carried forward	19	119,188	126,063	245,251

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

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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.

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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

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

British Deaf History Society Ltd

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

4 Income from charitable activities

	Restricted funds £	Total funds £
	60,825	60,825
Total for 2022	60,825	60,825
Total for 2021	99,474	99,474

5 Income from other trading activities

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

6 Investment income

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

7 Expenditure on raising funds

a) Costs of trading activities

	Note	Unrestricted funds General £	Total funds £
Costs of goods sold		6,398	6,398
Total for 2022		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
Total for 2022		<u>35,179</u>	<u>87,359</u>	<u>122,538</u>
Total for 2021		<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
Total for 2022	<u>35,179</u>	<u>16,900</u>	<u>52,079</u>
Total for 2021	<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	<u>526</u>	<u>3,735</u>

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

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

British Deaf History Society Ltd

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

14 Stock

	2022 £	2021 £
Stocks	<u>3,400</u>	<u>7,578</u>

15 Debtors

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

16 Creditors: amounts falling due within one year

	2022 £
Accruals	<u>1,250</u>

17 Creditors: amounts falling due after one year

	2022 £	2021 £
Bank loans	<u>-</u>	<u>10,000</u>

18 Reserves

	Unrestricted revaluation reserve £	Total £
Other reserve movements	<u>145,588</u>	<u>145,588</u>

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 £
Unrestricted funds					
<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>
Restricted funds					
Other	126,063	67,956	(87,358)	(83,776)	22,885
Acquisitions fund	-	-	-	4,126	4,126
	<u>126,063</u>	<u>67,956</u>	<u>(87,358)</u>	<u>(79,650)</u>	<u>27,011</u>
Total restricted funds	<u>126,063</u>	<u>67,956</u>	<u>(87,358)</u>	<u>(79,650)</u>	<u>27,011</u>
Total funds	<u>245,251</u>	<u>86,465</u>	<u>(128,935)</u>	<u>-</u>	<u>202,781</u>
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted funds					
<i>General</i>					
General	135,234	31,950	(45,259)	(2,737)	119,188
Restricted					
Other	<u>58,027</u>	<u>99,474</u>	<u>(31,438)</u>	<u>-</u>	<u>126,063</u>
Total funds	<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	<u>30,212</u>	<u>145,558</u>	<u>27,011</u>	<u>202,781</u>
		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		<u>164,266</u>	<u>80,985</u>	<u>245,251</u>

British Deaf History Society Ltd

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

Unrestricted Funds

	Total Unrestricted Funds 2022 £	Total Unrestricted Funds 2021 £
Income and Endowments from:		
Donations and legacies	-	4,520
Other trading activities	3,716	2,121
Investment income	4	9
Other income	14,789	25,300
Total income	<u>18,509</u>	<u>31,950</u>
Expenditure on:		
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)
Reconciliation of funds		
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

	Total Restricted Funds 2022 £	Total Restricted Funds 2021 £
Income and Endowments from:		
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>
Expenditure on:		
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
Reconciliation of funds		
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

	Total 2022 £	Total 2021 £
Income and Endowments from:		
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)	14,789	25,300
Total income	86,466	131,424
Expenditure on:		
Raising funds (analysed below)	(6,398)	-
Charitable activities (analysed below)	(122,538)	(76,697)
Total expenditure	(128,936)	(76,697)
Net (expenditure)/income	(42,470)	54,727
Transfers between funds (analysed below)	(145,558)	(2,827)
Net movement in funds	(188,028)	51,900
Reconciliation of funds		
Total funds brought forward	245,251	193,351
Total funds carried forward	57,223	245,251

British Deaf History Society Ltd

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

	Total 2022 £	Total 2021 £
<i>Donations and legacies</i>		
Appeals and donations	5,697	-
Appeals and donations	-	4,520
Gift Aid tax reclaimed	1,435	-
	<u>7,132</u>	<u>4,520</u>
<i>Charitable activities</i>		
Grants - other agencies	<u>60,825</u>	<u>99,474</u>
	<u>60,825</u>	<u>99,474</u>
<i>Other trading activities</i>		
Sales of purchased goods	<u>3,716</u>	<u>2,121</u>
	<u>3,716</u>	<u>2,121</u>
<i>Investment income</i>		
Interest on cash deposits	<u>4</u>	<u>9</u>
	<u>4</u>	<u>9</u>
<i>Other income</i>		
Other income	<u>14,789</u>	<u>25,300</u>
	<u>14,789</u>	<u>25,300</u>
<i>Raising funds</i>		
Opening stock	(7,578)	-
Purchases	(2,220)	-
Closing stock	<u>3,400</u>	<u>-</u>
	<u>(6,398)</u>	<u>-</u>
<i>Charitable activities</i>		
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

	Total 2022 £	Total 2021 £
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)
	<u>(122,538)</u>	<u>(76,697)</u>
<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)	-
	<u>(145,558)</u>	<u>(2,827)</u>